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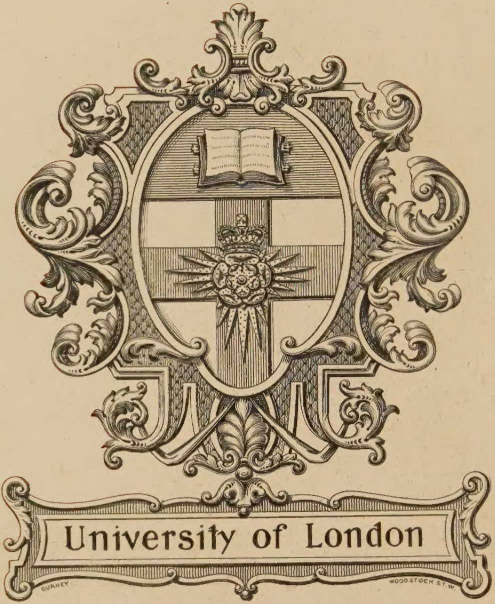

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THE

PARLIAMENTARY DEBATES

AUTHORISED EDITION.

FOURTH SERIES:

COMMENCING WITH THE THIRD SESSION OF THE TWENTY-FIFTH PARLIAMENT

OF THE

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

---

57 & 58 VICTORIÆ.

VOLUME XXVI.

COMPRISING THE PERIOD FROM

THE TWENTY-SECOND DAY OF JUNE

TO

THE THIRTEENTH DAY OF JULY,

1894.

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FOURTH SERIES.

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Motion *agreed to.*

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Amendment proposed, in page 11, line 28, to leave out the words "a deceased," and insert the word "any,"—(*Mr. Grant Lawson.*)
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Amendment proposed, in page 11, line 28, after the word "settled," to leave out to the word "before," in line 29, and insert the words—

"By any disposition (whether a will or an instrument *inter vivos*) taking effect,"—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

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Question proposed, "That those words be there inserted."

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Question proposed, "That those words be there inserted."

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Question proposed, "That those words be there inserted" 170

After Debate, Amendment, by leave, withdrawn 174

Amendment proposed, to insert the following new sub-section: Page 11, line 36, at end, add—

"(3) Where an interest in expectancy in any property has, before the commencement of this part of this Act, been *bonâ fide* sold or mortgaged for full consideration in money or money's worth then no other duty on such property shall be payable by the purchaser or mortgagee when the interest falls into possession than would have been payable if this Act had not passed; and in the case of a mortgage, any higher duty payable by the mortgagor shall rank as a charge subsequent to that of the mortgagee," —(*Mr. R. T. Reid.*)

Question proposed, "That the sub-section be there added."

After short Debate, Question put, and *agreed to.*

Amendment moved, to insert the following sub-section:—

"(4) The further Estate Duty of 1 per centum shall not be payable on property settled by a disposition which has taken effect before the commencement of this part of this Act,"—(*Mr. R. T. Reid.*)

Question, "That those words be there inserted," put, and *agreed to.*

Amendment proposed, to insert the following sub-section:—

"(5) Where a husband or wife is entitled, either solely or jointly with the other, to the income of any property settled by the other under a disposition which has taken effect before the commencement of this part of this Act, and on his or her death the survivor becomes entitled to the income of the property settled by such survivor, Estate Duty shall not be payable on that property until the death of the survivor,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be added" 175

Amendment proposed to the proposed Amendment, in line 1, to leave out from the word "wife," to the word "estate," in line 5, and insert the words

"becomes upon the death of the other entitled to the income of any settled property,"—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the proposed Amendment."

After Debate, Question put:—The Committee divided:—Ayes 176; Noes 112.—(Division List, No. 127) 192

Words added.

Clause, as amended, *agreed to.*

Clause 18.

Amendment proposed, in page 12, line 10, after the word "in," to insert the words "or held upon the trusts of,"—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to* 193

Amendment proposed, to leave out the words "or reversion,"—(*Mr. Ambrose.*)

FINANCE BILL—*continued.*

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 12, line 21, to leave out from the word "includes," to end of line 22, and insert—

"Every sum charged upon or raiseable out of any property whether as capital or an annuity under or by virtue of any mortgage, lien, or charge, whether perpetual or terminable, and whether created or arising under or by virtue of some statute, or in any other way,"—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 194

After short Debate, Question put, and *agreed to.*

Amendment proposed, in page 12, line 22, at end, to insert—

"And any sum which the deceased had covenanted to pay on or after his death to the trustees of any settlement made on the marriage of any of his issue,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted" 196

After short Debate, Question put, and *negatived* 197

Amendment proposed, in page 12, line 22, to leave out from the word "charges" to the word "the," in line 28,—(*Sir R. Webster.*)

Question proposed, "That the words from the word 'charges' to the word 'and,' in line 26, stand part of the Clause" 198

After Debate, Question put:—The Committee divided:—Ayes 162; Noes 120.—(Division List, No. 128) 200

Amendment proposed, in page 12, line 34, to leave out the word "Act," to the word "the," in line 40,—(*Mr. Gibson Bowles.*)

Question proposed, "That the words proposed to be left out down to 'the,' in line 37, stand part of the Clause."

After short Debate, Question put:—The Committee divided:—Ayes 135; Noes 95.—(Division List, No. 129) 201

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again,"—(*Mr. A. J. Balfour.*)

After short Debate, Motion *agreed to* 202

Committee report Progress; to sit again To-morrow.

WEIGHTS AND MEASURES—

Motion for a Select Committee thereon (*Sir S. Montagu.*)

After short Debate, Objection being taken,

Motion postponed till Thursday next 203

Local Government (Ireland) Provisional Order (No. 14) Bill (No. 271)—Read the third time, and passed.

Music and Dancing Licences (Middlesex) Bill (No. 26)—Lords Amendments to be considered forthwith; considered, and *agreed to.*

Colonial Officers (Leave of Absence) Bill [*Lords*]—Read the first time; to be read a second time upon Thursday, and to be printed. [Bill 293.]

MESSAGE FROM THE LORDS—

Copyhold Consolidation Bill,—That they have added a Lord to the Joint Committee on Statute Law Revision Bills and Consolidation Bills for the consideration of the Copyhold Consolidation Bill, and request this House to add one of its Members to the said Joint Committee for the consideration of the said Bill.

Charitable Trusts Acts Amendment Bill [*Lords*]—Read the first time; to be read a second time upon Wednesday, and to be printed. [Bill 294.]

Parochial Electors (Registration Acceleration) (*re-committed*) **Bill (No. 282)**—Considered in Committee.

(In the Committee.)

Clause 1.

Objection being taken to Further Proceeding, the Chairman left the Chair to make his report to the House.

Committee report Progress; to sit again To-morrow.

Contagious Diseases (Animals) Bill—*Ordered* (*Mr. Herbert Gardner, Mr. Burt.*)

LORDS, TUESDAY, JUNE 26.

East London Water Bill—

Order of the Day for the Second Reading, read 205

After short Debate, Bill to be read 2^{a} on Friday next.

ASSASSINATION OF THE PRESIDENT OF THE FRENCH REPUBLIC—Motion for an Address—

Moved, "That an humble Address be presented to Her Majesty to convey to Her Majesty the expression of the deep sorrow and indignation with which this House has learned the assassination of the President of the French Republic; and to pray Her Majesty that, in communicating her own sentiments on this deplorable event to the French Government, Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime, and their sympathy with the Government and people of France,"—(The Lord President [*E. Rosebery*].)

Motion seconded (*The Marquess of Salisbury.*)

Motion *agreed to*, *nemine dissentiente:* Ordered, That the said Address be presented to Her Majesty by the Lords with White Staves ... 209

Wild Birds Protection Act (1880) Amendment Bill—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^{a},"—(*The Earl of Onslow.*)

Motion *agreed to;* Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Monday next 210

Outdoor Relief (Friendly Societies) Bill (No. 88)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^{a},"—(*The Lord Wolverton.*)

After Debate, Motion *agreed to;* Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Friday next 216

Police (Slaughter of Injured Animals) Bill, *now* **Injured Animals Bill (No. 100)**—Reported from the Standing Committee with further Amendments: The Report of the Amendments made in Committee of the Whole House and by the Standing Committee to be received on Thursday next; and Bill to be printed as amended. (No. 134.)

Larceny Act Amendment Bill [H.L.]—*Presented* (*The Lord Chancellor*); read 1^{a}: and to be printed. (No. 136.)

Local Government (Ireland) Provisional Order (No. 5) Bill (No. 116)—Read 2^{a} (according to Order).

Local Government (Ireland) Provisional Order (No. 11) Bill (No. 113)—Read 2^{a} (according to Order), and committed to a Committee of the Whole House on Thursday next.

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Local Government (Ireland) Provisional Orders (No. 12) Bill (No. 117)—Read 2ª (according to Order).

Local Government (Ireland) Provisional Orders (No. 13) Bill (No. 129)—Read 2ª (according to Order).

Local Government Provisional Orders (No. 5) Bill (No. 110)—Read 2ª (according to Order), and committed to a Committee of the Whole House on Thursday next.

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Local Government Provisional Orders (No. 9) Bill (No. 119)—Read 2ª (according to Order) 217

Local Government Provisional Orders (No. 10) Bill (No. 120)—Read 2ª (according to Order).

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Local Government Provisional Orders (No. 13) Bill (No. 125)—Read 2ª (according to Order).

Local Government Provisional Orders (No. 15) Bill (No. 126)—Read 2ª (according to Order).

Local Government Provisional Orders (No. 16) Bill (No. 127)—Read 2ª (according to Order).

Local Government Provisional Order (No. 17) Bill (No. 123)—Read 2ª (according to Order).

Local Government Provisional Order (No. 19) Bill (No. 128)—Read 2ª (according to Order).

Pier and Harbour Provisional Orders (No. 2) Bill (No. 76)—House in Committee (according to Order) : Amendments made : Standing Committee negatived : The Report of Amendments to be received on Thursday next.

Education Provisional Order Confirmation (London) Bill [H.L.] **(No. 55)**—Read 3ª (according to Order), and passed, and sent to the Commons.

Local Government (Ireland) Provisional Orders (No. 14) Bill—Brought from the Commons ; Read 1ª ; to be printed ; and referred to the Examiners. (No. 137.)

COMMONS, TUESDAY, JUNE 26.

QUESTIONS.

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MOTION.

—o—

ASSASSINATION OF THE PRESIDENT OF THE FRENCH REPUBLIC—Motion for an Address—

Motion made, and Question proposed,

"That an humble Address be presented to Her Majesty, to convey to Her Majesty the expression of the deep sorrow and indignation with which this House has learned the assassination of the President of the French Republic, and to pray Her Majesty that, in communicating Her own sentiments on this deplorable event to the French Government, Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime and their sympathy with the Government and People of France,"—(*The Chancellor of the Exchequer.*)

After Debate,

Resolved, Nemine Contradicente, That an humble Address be presented to Her Majesty, to convey to Her Majesty the expression of the deep sorrow and indignation with which this House has learned the assassination of the President of the French Republic, and to pray Her Majesty that, in communicating Her own sentiments on this deplorable event to the French Government, Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime and their sympathy with the Government and People of France,—(*The Chancellor of the Exchequer*) ... 248

To be presented by Privy Councillors.

ORDERS OF THE DAY.

Finance Bill (No. 190)—Committee—[*Progress, 25th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 18.

Amendment proposed, in page 12, line 36, to leave out from the word "if" to the end of Sub-section (a), and to insert the words

"he is absolutely entitled thereto either in possession, or expectancy, or having a general power to appoint property by will, if and so far as he has exercised such power, or if, being real estate, he is entitled thereto for an estate tail in possession or to a base fee continuing after his death,"—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out, as far as the word 'whether,' in line 39, stand part of the Clause" 250

After short Debate, Question put:—The Committee divided:—Ayes 241; Noes 193.—(Division List, No. 130) 252

Amendment proposed, in page 12, line 39, to leave out the word "whether," and page 12, line 39, to leave out the words "or not,"—(*Mr. T. H. Bolton.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 253

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 12, line 43, at end, to insert—

"but exclusive of any power exerciseable in a fiduciary capacity under a disposition not made by himself, or exerciseable as tenant for life under 'The Settled Land Act, 1882,' or as mortgagee,"—(*Mr. R. T. Reid.*)

Question, "That those words be there inserted," put, and *agreed to.*

Clause, as amended, agreed to.

Clause 19.

Amendment proposed, in page 13, line 29, to leave out from "of a" to end of line, and insert the words "gross value not exceeding five hundred pounds,"—(*The Lord Advocate.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

After short Debate, Question put, and *negatived* 255

Question, "That those words be there inserted," put, and *agreed to.*

Amendment proposed, in page 13, line 32, after the word "security," to insert the words "or other debt, or payment secured upon heritage,"—(*Mr. Graham Murray.*)

After short Debate, Amendment *agreed to* 256

Amendment proposed, in page 14, line 1, to leave out from the words "settled property," to the end of line 2, and insert the words—

"Shall mean property, whether heritable or moveable, the title to which is by any disposition, will, deed of entail, settlement, or other deed given to any persons in succession, whether by way of life rent, or life rents and fee, or by way of substitution," —(*Mr. Graham Murray*) 257

Question proposed, "That the words proposed to be left out stand part of the Clause" 260

After Debate, Question put, and *agreed to* 266

FINANCE BILL—*continued.*

Amendment proposed, in page 14, line 11, to leave out Sub-section (a),—(*Mr. Graham Murray.*)

Question proposed, "That Sub-section (a) stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 267

Clause, as amended, *agreed to.*

Clause 20.

Amendment proposed, in page 14, line 34, to leave out the words "the last day of May," and insert the words "the first day of August,"—(*Mr. Hanbury.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Question put, and *negatived.*

Clause, as amended, *agreed to.*

Clause 21.

Moved, "To leave out the Clause,"—(*Mr. H. Farquharson.*)

Question proposed, "That the Clause stand part of the Bill."

After Debate, Question put, and *agreed to* 272

Clause *agreed to.*

Clause 23.

Amendment proposed, in page 15, line 36, to leave out the word "sixpence," and insert the word "threepence,"—(*Colonel Lockwood.*)

Question proposed, "That the word 'sixpence' stand part of the Clause" 276

After Debate, Question put:—The Committee divided:—Ayes 289; Noes 271.—(Division List, No. 131) 318

Clause *agreed to.*

Committee report Progress; to sit again To-morrow.

Sea Fisheries (Shell Fish) Bill (No. 274)—

Order for Second Reading read.

After short Debate, Objection being taken, Second Reading deferred till To-morrow.

Electric Lighting Provisional Orders (No. 2) Bill (No. 164)—Lords Amendment agreed to.

Electric Lighting Provisional Orders (No. 3) Bill [*Lords*] **(No. 284)**—Read a second time, and committed.

Electric Lighting Provisional Orders (No. 4) Bill [*Lords*] **(No. 285)**—Read a second time, and committed.

Electric Lighting Provisional Orders (No. 5) Bill [*Lords*] **(No. 289)**—Read a second time, and committed 319

Gas Orders Confirmation (No. 1) Bill [*Lords*] **(No. 288)**—Read a second time, and committed.

Gas Orders Confirmation (No. 2) Bill [*Lords*] **(No. 286)**—Read a second time, and committed.

Water Orders Confirmation Bill [*Lords*] **(No. 283)**—Read a second time, and committed.

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STANDING COMMITTEE (SCOTLAND)—

Ordered, "That, until the conclusion of the consideration of the Local Government (Scotland) Bill, the Standing Committee (Scotland) have leave to sit until Four o'clock notwithstanding the Sitting of the House,"—(*Sir Matthew White Ridley.*)

Contagious Diseases (Animals) Acts Amendment Bill—Bill presented, and read the first time; to be read a second time upon Thursday, and to be printed. [Bill 297.]

Pier and Harbour Provisional Orders (No. 3) Bill (No. 244)—Reported [Provisional Orders confirmed]; Report to lie upon the Table, and to be printed.

Bill, as amended, to be considered To-morrow.

MESSAGE FROM THE LORDS—

That they have agreed to—

Local Government (Ireland) Provisional Order (No. 9) Bill,

Local Government (Ireland) Provisional Order (No. 10) Bill,

Amendments to—

Supreme Court of Judicature (Procedure) Bill [*Lords*].

Moveable Dwellings Bill—*Ordered* (*Mr. Matthew Fowler, Mr. John Wilson, Mr. Charles Fenwick, Sir Charles Cameron, Sir James Campbell, Sir Richard Webster, Mr. Storey, Sir Stafford Northcote, Sir John Kennaway, Mr. Piekard:*)—Bill presented, and read first time. [Bill 298.]

County Auditors Bill—*Ordered* (*Sir John Dorington, Mr. Hobhouse, Mr. Heneage, Mr. Humphreys-Owen, Mr. Herbert Lewis, Mr. Long, Mr. MacInnes, Sir Richard Paget:*)—Bill presented, and read first time. [Bill 299] 320

UNIFORMS BILL—

Ordered, That Mr. Angus Sutherland be discharged from the Select Committee on Uniforms Bill.

Ordered, That Mr. Hutton be added to the Committee,—(*Mr. T. E. Ellis.*)

STATUTE LAW REVISION BILLS, &C., JOINT COMMITTEE—

Lords Message [25th June] requesting this House to nominate an additional Member to the Joint Committee of Lords and Commons on Statute Law Revision Bills and Consolidation Bills for the consideration of the Copyhold Consolidation Bill considered:

Ordered, That Mr. Tomlinson be added to the Select Committee [appointed by this House to join with the Committee appointed by the Lords on Statute Law Revision Bills and Consolidation Bills] for the consideration of the Copyhold Consolidation Bill:

Ordered, That a Message be sent to the Lords to acquaint them therewith,—(*Mr. T. E. Ellis.*)

Trout Fishing (Scotland) Bill [*Lords*] **(No. 279)**—Considered in Committee.

(In the Committee.)

Clause 1.

Committee report Progress; to sit again upon Monday next.

ADJOURNMENT—

Motion made, and Question proposed, "That this House do now adjourn."

BUSINESS OF THE HOUSE—RAILWAY BILL—

After short Debate thereon, Motion *agreed to.*

COMMONS, WEDNESDAY, JUNE 27.

PRIVATE BUSINESS.

—o—

Barry Dock and Railways Act, 1888, Amendment Bill [*Lords*]—Consideration— 321

After short Debate, as amended, considered; to be read the third time.

River Suck Drainage Bill—

As amended, considered.

Ordered, That Standing Orders 223 and 243 be suspended, and that the Bill be now read the third time,—(*Dr. Farquharson.*)

Bill read the third time, and passed.

ORDERS OF THE DAY.

Finance Bill (No. 190)—COMMITTEE—[*Progress, 26th June.*]

Bill considered in Committee 322

(In the Committee.)

Amendment proposed, in page 16, line 5, to leave out the words "Great Britain," and insert the word "English,"—(*Dr. Macgregor.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 327

After Debate, Question put, and *agreed to* 331

Amendment proposed, in page 16, line 14, after the word "spirits," to insert the words "except spirits taken out of bond for *bonâ fide* medical purposes,"—(*Mr. A. C. Morton.*)

Question proposed, "That those words be there inserted" 332

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 16, line 18, at end, insert—

"Provided that, on all spirits used in the preparation or making up of medicines or drugs for medical purposes, a drawback of sixpence per gallon shall be allowed,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted" 333

After short Debate, Question put, and *negatived* 335

Clause, as amended, *agreed to.*

Clause 25.

Amendment proposed, to insert the words "but this extra Excise Duty of 6d. per barrel shall only apply to beer brewed from substitutes for barley-malt and hops,"—(*Mr. Quilter.*)

Question proposed, "That those words be there inserted" 342

After Debate, Question put:—The Committee divided:—Ayes 196; Noes 253.—(Division List, No. 132) 368

Amendment proposed, in page 17, line 5, after the word "gravity," to insert the words—

"But this extra Excise Duty of 6d. per gallon shall not be chargeable upon those brewing 1,000 barrels or less per annum, and that a graduated and reduced duty, to be hereinafter fixed by the Inland Revenue Department, shall be chargeable upon all persons brewing less than 5,000 and more than 1,000 barrels per annum,"—(*Mr. Bigwood.*)

Question proposed, "That those words be there inserted" 369

After short Debate, Question put, and *negatived* 370

Question proposed, "That the Clause, as amended, stand part of the Bill."

FINANCE BILL—*continued.*

After short Debate, Clause, as amended, *agreed to*, and ordered to stand part of the Bill."

Clause 26 *agreed to.*

Clause 27.

Question proposed, "That the Clause stand part of the Bill."

After short Debate, Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again,"—(*Mr. Bonsor*) 372

Question put :—The Committee divided :—Ayes 186 ; Noes 238.—(Division List, No. 133.)

Whereupon, The Chancellor of the Exchequer rose in his place, and claimed to move, "That the Question be now put."

Question put, "That the Question be now put :"—The Committee divided :—Ayes 238 ; Noes 183.—(Division List, No. 134.)

Question put accordingly, "That Clause 27 stand part of the Bill :"—The Committee divided :—Ayes 237 ; Noes 182.—(Division List, No. 135.)

It being after Six of the clock, the Chairman left the Chair to make his report to the House.

Committee report Progress ; to sit again To-morrow.

Local Government (Ireland) Provisional Order (No. 1) Bill (No. 5)—Reported without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

Pier and Harbour Provisional Orders (No. 3) Bill (No. 244)—As amended, considered ; to be read the third time To-morrow.

It being after Six of the clock, Mr. Speaker adjourned the House without Question put.

LORDS, THURSDAY, JUNE 28.

THEIR ROYAL HIGHNESSES THE DUKE AND DUCHESS OF YORK—Motion for an Address—

Moved, "That an humble Address be presented to Her Majesty to congratulate Her Majesty on the birth of a son and heir to His Royal Highness the Duke of York and Her Royal Highness the Duchess of York,"—(The Lord President [*E. Rosebery*]) ... 373

After short Debate, Address *agreed to*, *nemine dissentiente :* Ordered that the said Address be presented to Her Majesty by the Lords with White Staves 375

Boards of Conciliation Bill (No. 112)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^a,"—(*The Earl of Onslow.*)

After Debate, Motion *agreed to ;* Bill read 2^a accordingly 388

Bishopric of Bristol Act (1884) Amendment Bill (No. 131)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^a,"—(*The Viscount Cross.*)

Motion *agreed to ;* Bill read 2^a accordingly, and committed to a Committee of the Whole House To-morrow 389

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Cockenzie Fishery Provisional Order Bill (No. 109)—Read 3ª (according to Order), and passed.

Local Government (Ireland) Provisional Order (No. 11) Bill (No. 113)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

Local Government Provisional Orders (No. 5) Bill (No. 110)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

Pier and Harbour Provisional Orders (No. 2) Bill (No. 76)—Amendments reported (according to Order), and Bill to be read 3ª To-morrow.

Burgh Police (Scotland) Act, 1892, Amendment Bill (No. 105)—House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

Police (Slaughter of Injured Animals) Bill, *now* **Injured Animals Bill (No. 134)**—Amendments reported (according to Order), and Bill to be read 3ª on Monday next.

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—o—

Thames Conservancy Bill (*by Order*)—

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Motion made, and Question proposed, "That the Bill be now considered."

After short Debate, Amendment proposed, to leave out the words "now considered," in order to add the words "re-committed to the former Committee,"—(*Mr. J. Stuart*) 392

Question proposed, "That the words 'now considered' stand part of the Question" 394

After short Debate, Debate adjourned till To-morrow 397

PRIVILEGE.

—o—

VACATION OF SEAT ON SUCCESSION TO A PEERAGE—Motion for a Select Committee—

Motion made, and Question proposed,

"That a Select Committee be appointed to inquire into the circumstances under which the New Writ for the Attercliffe Division of Sheffield was issued on Tuesday, 26th June, and into the law and practice of this House relating to the Vacation of Seats of Members who succeed to Peerages"—(*Mr. J. Chamberlain.*)

After Debate, Motion, by leave, withdrawn 423

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Motion made, and Question proposed,

"That an humble Address be presented to Her Majesty to congratulate Her Majesty on the birth of a son to His Royal Highness the Duke and Her Royal Highness the Duchess of York,"—(*Sir W. Harcourt*) 461

After short Debate, Question put, and *agreed to* 464

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Finance Bill (No. 190)—Committee—[*Progress, 27th June.*]

Bill considered in Committee 465

(In the Committee.)

Clause 28.

Question proposed, "That the Clause stand part of the Bill."

After short Debate, Question put, and *agreed to* 466

Clause 29.

Amendment proposed, in page 17, line 33, to leave out the words "which commenced on the sixth day of April," and insert the words "commencing on the first day of August,"—(*Mr. Martin.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 467

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 17, line 37, after the word "the," to insert the word "net,"—(*Sir Mark Stewart.*)

Question proposed, "That the word 'net' be there inserted"... ... 469

After short Debate, Amendment, by leave, withdrawn 470

Amendment proposed, in page 17, line 38, after the word "gains," to insert the words "derived from realised property of any kind,"—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted" 474

After short Debate, Amendment, by leave, withdrawn 477

Amendment proposed, in page 17, line 39, to leave out the word "eightpence," and insert the word "sevenpence,"—(*Colonel Howard Vincent.*)

Question proposed, "That the word 'eightpence' stand part of the Clause" 480

After Debate, Question put:—The Committee divided:—Ayes 123; Noes 16.—(Division List, No. 136) 482

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Amendment proposed, in page 18, line 4, to leave out the words "the duty of fourpence,"—(*Sir J. Lubbock.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 484

After short Debate, Question put, and *negatived* 485

Amendment proposed, in page 18, line 5, to leave out the words "Scotland and Ireland respectively,"—(*Mr. Renshaw.*)

Question proposed, "That the words proposed to be left out stand part of the Clause" 487

After Debate, Question put:—The Committee divided:—Ayes 156; Noes 31.—(Division List, No. 137) 491

Amendment proposed, in page 18, line 5, after the word "threepence," to insert the words—

"Provided that in the case of woods which are kept in the hands of the owner Income Tax shall not be levied under Schedule B,"—(*Mr. Biddulph.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put:—The Committee divided:—Ayes 84; Noes 123.—(Division List, No. 138) 492

Amendment proposed, in page 18, line 5, at end to insert the words—

"The income of any married woman shall for the purposes of this Act be deemed to be her own separate income, and she shall be chargeable with Income Tax thereon as though she were actually sole and unmarried,"—(*Mr. Darling.*)

Question proposed, "That those words be there inserted" 494

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Clause *agreed to.*

Clause 30 *agreed to.*

Clause 31.

Amendment proposed, in page 19, line 1, to leave out from the word "occupier" to "the," in line 2, and insert the words "or by the owner or landlord of a dwelling-house under the third rule No. IV. of the said Section 60,"—(*Mr. R. T. Reid.*)

Amendment *agreed to.*

Amendment proposed, in page 19, line 5, to leave out the words "reduced by a sum equal to one-tenth part thereof," and insert the words "assessed on the net profits derivable from an estate,"—(*Mr. Newdigate*) 502

Question proposed, "That the words 'reduced by a sum' stand part of the Clause" 503

After Debate, Motion made, and Question, "That the Chairman do report Progress, and ask leave to sit again,"—(*The Chancellor of the Exchequer,*)—put, and *agreed to* 511

Committee report Progress; to sit again To-morrow.

Sea Fisheries (Shell Fish) Bill (No. 274)—

Order for Second Reading read;

Motion made, and Question proposed, "That the Bill be now read a second time."

After short Debate, Question put, and *agreed to* 512

Bill read a second time, and committed for To-morrow.

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Heritable Securities (Scotland) *(re-committed)* **Bill (No. 281)**—

Bill considered in Committee.

(In the Committee.)

Clause 1.

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."

After short Debate, Motion *agreed to.*

Committee report Progress ; to sit again upon Friday, 6th July.

Importation of Prison-Made Goods Bill (No. 224)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Colonel Howard Vincent.*)

Objection being taken, Second Reading deferred till Friday, 6th July.

Elementary Education Bill—

Motion made, and Question proposed, "That leave be given to bring in a Bill to amend the Elementary Education Acts,"—(*Mr. Acland.*)

After short Debate, Motion *agreed to* 514

Bill ordered to be brought in by *Mr. Acland* and *Mr. Shaw-Lefevre.*

Bill presented, and read first time. [Bill 302.]

Local Government (Ireland) Provisional Order (No. 1) Bill (No. 5)—Read the third time, and passed.

Pier and Harbour Provisional Orders (No. 3) Bill (No. 244)—Read the third time, and passed.

PUBLIC PETITIONS COMMITTEE—

Eighth Report brought up, and read ; to lie upon the Table, and to be printed.

Local Government Provisional Orders (No. 14) Bill (No. 236)—Reported, with Amendments [Provisional Orders confirmed] ; as amended, to be considered To-morrow.

Local Government Provisional Orders (No. 18) Bill (No. 257)—Reported, with Amendments [Provisional Orders confirmed] ; as amended, to be considered To-morrow.

MESSAGE FROM THE LORDS—

That they have passed a Bill, intituled, "An Act to confirm a Provisional Order made by the Education Department, under 'The Elementary Education Act, 1870' ; to enable the School Board for London to put in force the Land Clauses Acts." [Education Provisional Order Confirmation (London) Bill [Lords].]

Education Provisional Order Confirmation (London) Bill [*Lords*]—Read the first time ; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 300.]

Colonial Officers (Leave of Absence) Bill [*Lords*] — Read a second time, and committed for To-morrow.

Coroners Act (1887) Amendment Bill (No. 67)—Order for Second Reading read, and discharged 515

Bill withdrawn.

Supreme Court (Officers) Bill—*Ordered* (*Mr. Secretary Asquith, Sir J. T. Hibbert* :)—Bill presented, and read first time. [Bill 301.]

TRUSTS ADMINISTRATION—

Ordered, That a Select Committee be appointed to inquire into the liabilities to which persons are exposed under the present Law as to the administration of Trusts, and whether any further legislative provision might be made for securing adequate administration of Trusts without the necessity of subjecting private trustees and executors to the risks which they now run,—(*Colonel Howard Vincent.*)

FOOD PRODUCTS ADULTERATION—

Ordered, That Mr. Horace Plunkett be discharged from the Select Committee on Food Products Adulteration.

Ordered, That Mr. Dunbar Barton be added to the Committee,—(*Mr. Akers-Douglas.*)

Ordered, That Mr. Maurice Healy and Mr. Pinkerton be discharged from the Select Committee on Food Products Adulteration.

Ordered, That Mr. Kilbride and Mr. Kennedy be added to the Committee,—(*Dr. Tanner.*)

PETROLEUM—

Ordered, That a Select Committee be appointed to inquire into and report upon the Law relating to the keeping, selling, and conveyance of Petroleum and other inflammable liquids, including the precautions to be adopted to prevent the sale of dangerous lamps for use with inflammable liquids.

The Committee was accordingly nominated of,—Sir James Carmichael, Sir Joseph Crosland, Mr. Graham, Captain Hope, Mr. Wootton Isaacson, Mr. Jacks, Mr. Mac Neill, Mr. Mundella, Colonel Palmer, Mr. Paulton, and Sir Henry Roscoe.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That Three be the quorum,—(*Mr. T. E. Ellis.*)

EMPLOYMENT OF SOLDIERS—

The Select Committee on Employment of Soldiers was nominated of,—Mr. Austin, Mr. Benson, Commander Bethell, Mr. Birkmyre, Mr. Brookfield, General Sir George Chesney, Captain Fenwick, Captain Grice-Hutchinson, Colonel Lockwood, Mr. William M'Arthur, Colonel Murray, Mr. Wilson (Durham), and Mr. Woodall.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That Three be the quorum,—(*Mr. T. E. Ellis.*)

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THE SWAZILAND CONVENTION—Question, Lord Knutsford; Answer, The Secretary of State for the Colonies (The Marquess of Ripon).

East London Water Bill—Southwark and Vauxhall Water Bill—West Middlesex Water Bill—

Read 2ª (according to Order).

Moved, "That it be an Instruction to the Committee to which these Bills shall be referred not to proceed with any clauses which will interfere with the arrangement of a comprehensive scheme for increasing the water supply of the Metropolitan district on the lines indicated in the Report of the Royal Commission presented last year,"—(*The Lord Balfour of Burleigh.*)

After short Debate, Motion (by leave of the House) withdrawn ... 525

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THE INDIAN TARIFF BILL—Motion for an Address—

Moved, "That an humble Address be presented to Her Majesty for—(1) A copy of the Report of discussions in the Legislative Council of the Governor General of India, concerning the Indian Tariff Bill of 1894; (2) A copy of the dissents recorded by Members of the Council of India relating to the same subject; and (3) Copy of the East India Financial Statement for 1894-95, and of the proceedings thereon in the Legislative Council of India,"—(*The Earl of Northbrook*) 558

After short Debate, Address *agreed to.*

Outdoor Relief (Friendly Societies) Bill (No. 88)—

House in Committee (according to Order).

After short Debate, Bill reported, without Amendment; and re-committed to the Standing Committee 559

Merchandise Marks (Prosecutions) Bill (No. 133)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª,"—(*The Lord Ribblesdale.*)

Motion *agreed to;* Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

Local Government (Ireland) Provisional Order (No. 1) Bill—Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 138.)

Pier and Harbour Provisional Orders (No. 3) Bill—Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 139.)

Local Government (Ireland) Provisional Order (No. 12) Bill (No. 117)—House in Committee (according to Order): Bill reported without amendment; Standing Committee negatived; and Bill to be read 3ª on Monday next.

Local Government (Ireland) Provisional Order (No. 11) Bill (No. 113)—Read 3ª (according to Order), and passed.

Local Government Provisional Orders (No. 5) Bill (No. 110)—Read 3ª (according to Order), and passed.

Pier and Harbour Provisional Orders (No. 2) Bill (No. 76)—Read 3ª, with the Amendments: A further Amendment made; Bill passed, and returned to the Commons 560

Bishopric of Bristol Act (1884) Amendment Bill (No. 131)—House in Committee (according to Order): Bill reported without amendment; and re-committed to the Standing Committee.

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Thames Conservancy Bill (*by Order*)—

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ORDERS OF THE DAY.

Finance Bill (No. 190)—COMMITTEE—[*Progress, 28th June.*]

Bill considered in Committee 579

(In the Committee.)

Clause 31.

Amendment again proposed, in page 19, line 5, to leave out the words "reduced by a sum equal to one-tenth part thereof," in order to insert the words "assessed on the nett profits derivable from an estate,"—(*Mr. Newdigate.*)

FINANCE BILL—*continued.*

Question again proposed, "That the words 'reduced by a sum' stand part of the Clause."

After Debate, Amendment, by leave, withdrawn 595

Amendment proposed, in page 19, line 6, to leave out "one-tenth," and insert "one-sixth,"—(*Mr. Strachey.*)

Question proposed, "That 'one-tenth' stand part of the Clause."

After Debate, Amendment, by leave, withdrawn 611

The following Amendments were *agreed to*:—

Page 19, line 6, leave out "one-tenth," and insert "one-eighth,"—(*Mr. Everett.*)

Page 19, line 11, after "occupier," insert "or assessable as landlord,"—(*Mr. R. T. Reid.*)

Question proposed, "That the Clause, as amended, stand part of the Bill."

After short Debate, Question put, and *agreed to* 612

Clauses 32, 33, 34, 35, and 36 *agreed to* 613

Clause 37.

Amendment proposed, in page 21, line 29, to leave out Sub-section (2),—(*Lord G. Hamilton.*)

Question proposed, "That Sub-section (2) stand part of the Clause" ... 615

After short Debate, Question put:—The Committee divided:—Ayes 100; Noes 54.—(Division List, No. 139) 620

Clause *agreed to* 621

Clause 38 *agreed to.*

Motion made, and Question proposed, in page 2, after Clause 2, to insert the following New Clause:—

(Exception for transactions for money consideration.)

"(1) Estate Duty shall not be payable in respect of property passing on the death of the deceased by reason only of a *bonâ fide* purchase from the person under whose disposition the property passes, nor in respect of the falling into possession of the reversion on any lease for lives, nor in respect of the determination of any annuity for lives, where such purchase was made, or such lease or annuity granted, for full consideration in money or money's worth paid to the vendor or grantor for his own use or benefit.

(2) Where any such purchase was made, or lease or annuity granted, for partial consideration in money or money's worth paid to the vendor or grantor for his own use or benefit, the value of the consideration shall be allowed as a deduction from the value of the property for the purpose of Estate Duty,"—(*Mr. R. T. Reid.*)

Clause *agreed to*, and added to the Bill.

Motion made, and Question proposed, in page 8, after Clause 9, to insert the following New Clause:—

(Appeal from Commissioners.)

"(1) Any person aggrieved by the amount of duty claimed by the Commissioners, whether on the ground of the value of any property or the rate charged or otherwise, may, on payment of the duty claimed by the Commissioners, or such portion of it as is then payable by him, appeal to the High Court within the time and in the manner and on the conditions directed by Rules of Court, and the amount of duty shall be determined by the High Court, and if the duty as determined is less than that paid to the Commissioners the excess shall be repaid.

(2) The costs of the appeal shall be in the discretion of the Court, and the Court, where it appears to the Court just, may order the Commissioners to pay on any excess of duty repaid by them interest at the rate of 3 per cent. per annum for such period as appears to the Court just.

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FINANCE BILL—*continued.*

(3) Provided that the High Court, if satisfied that it would be unjust to require the appellant to pay the whole of the duty claimed as a condition of an appeal, may allow an appeal to be brought on payment of such portion of that duty as to the Court seems reasonable; but in such case interest at the rate of 3 per cent. shall be payable on the unpaid duty so far as it becomes payable under the decision of the Court.

(4) Where the value as alleged by the Commissioners of the property in respect of which the dispute arises does not exceed £10,000, the appeal under this section may be to the County Court for the county or place in which the appellant resides or the property is situate, and this section shall for the purpose of the appeal apply as if such County Court were the High Court,"—(*Mr. R. T. Reid.*)

New Clause brought up, and read the first time 622

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Motion *agreed to.*

Clause read a second time.

Motion made, and Question proposed, "That the Clause be added to the Bill."

Amendment proposed to the proposed New Clause, in line 3, after the words "payment of," to insert the words "or giving security for,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 626

Amendment proposed, after the words "payment of," in line 3, to insert the words "or giving security to the satisfaction of the Court for,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to.*

Amendment proposed, in line 5, to leave out the second word "the," and insert the words "two years of the death of the deceased or within such further,"—(*Major Darwin.*)

Question proposed, "That the word 'the' stand part of the Clause" ... 627

After Debate, Amendment, by leave, withdrawn 633

Amendment proposed, in line 8, at end, insert—

"The County Council of every county and county borough in Great Britain, and the Grand Jury of every county in Ireland, shall within 12 months after the commencement of this Act, and may thereafter from time to time, appoint a sufficient number of qualified persons to act as valuers for the purposes of this Act in their respective counties, and shall fix a scale of charges for the remuneration of such persons, and the Court may refer any question of disputed value under this section to the arbitration of any person so appointed for the county in which the appellant resides or the property is situate; and the costs of any such arbitration shall be part of the costs of the appeal,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted" 636

After short Debate, Amendment proposed to proposed Amendment, to leave out the words "Grand Jury for every county in Ireland" 637

Amendment *agreed to.*

Amendment, as amended, *agreed to.*

Amendment proposed, in line 15, after the word "brought," to insert the words "without requiring payment of any portion of the duty or,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

FINANCE BILL—*continued.*

After short Debate, Question put :—The Committee divided :—Ayes 71 ; Noes 115.—(Division List, No. 140) 641

The following Amendment to the New Clause was *agreed to* :—Line 17, after " case," insert " the Court may order,"—(*Sir M. Hicks-Beach.*)

Motion made, and Question proposed, in page 8, after Clause 10, to insert the following Clause :—

(Commutation of duty on interest in expectancy.)

" The Commissioners in their discretion, upon application by a person entitled to an interest in expectancy, may commute the Estate Duty which would, but for the commutation, be payable in respect of such interest for a certain sum to be presently paid, and for determining that sum shall cause a present value to be set upon such duty, regard being had to the contingencies affecting the liability to and rate and amount of such duty ; and interest being reckoned at 3 per cent., and on the receipt of such sum they shall give a certificate of discharge accordingly,"—(*Mr. R. T. Reid.*)

Clause brought up, and read the first time 642

Motion made, and Question proposed, " That the Clause be read a second time."

After short Debate, Motion *agreed to.*

Clause read a second time.

Amendment proposed, after " would," insert " or might,"—(*Sir R. Webster.*)

Question proposed, " That those words be there inserted."

After short Debate, Question put, and *agreed to* 643

Other Amendments to the proposed New Clause *agreed to.*

Amendment proposed, in line 8, at the end of the Clause, to add the words—

" which shall discharge such interest when it falls into possession from any further claim for Estate Duty,"—(*Sir R. Webster.*)

Question proposed, " That those words be there added " 644

After short Debate, Question put :—The Committee divided :—Ayes 81 ; Noes 124.—(Division List, No. 141) 645

Motion made, and Question proposed, in page 9, after Clause 12, to insert the following Clause :—

(Exemptions from Estate Duty.)

" (1) Estate duty shall not be payable in respect of a single annuity not exceeding twenty-five pounds purchased or provided by the deceased, either by himself alone or in concert or arrangement with any other person, for the life of himself and of some other person and the survivor of them, or to arise on his own death in favour of some other person ; and if in any case there is more than one such annuity, the annuity first granted shall be alone entitled to the exemptions under this section.

" (2) Estate Duty shall not be payable in respect of property passing to the Crown or to any institution wholly maintained out of moneys provided by Parliament,"—(*Mr. R. T. Reid.*)

Clause brought up, and read the first time.

Motion made, and Question proposed, " That the Clause be read a second time."

After short Debate, Question put, and *agreed to.*

Amendment proposed, in line 2, to leave out the word " twenty-five," and insert the word " fifty-two,"—(*Mr. Bartley.*)

Question proposed, " That the word ' twenty-five ' stand part of the Clause."

After short Debate, Question put :—The Committee divided :—Ayes 125 ; Noes 83.—(Division List, No. 142.)

FINANCE BILL—*continued.*

Amendment proposed to the proposed New Clause, in line 9, to leave out all after the words "the Crown,"—(*Mr. Gibson Bowles*) 647

Question proposed, "That the words proposed to be left out stand part of the New Clause" 649

After short Debate, Amendment, by leave, withdrawn 653

Question, "That Sub-section 2 stand part of the Clause," put, and *negatived.*

Amendment proposed, to insert at the end of the Clause, as a new Sub-section—

"Property passing to any Institution maintained for a public purpose shall not be aggregated with the rest of the property passing on the death of the deceased,"—(*Mr. A. J. Balfour.*)

Question proposed, "That those words be there inserted" 655

After short Debate, Amendment, by leave, withdrawn.

Clause added to the Bill.

Committee report Progress; to sit again upon Monday next.

Local Government Provisional Orders (No. 14) Bill (No. 236)—As amended, considered; to be read the third time upon Monday next 656

Local Government Provisional Orders (No. 18) Bill (No. 257)—As amended, considered; to be read the third time upon Monday next.

Pier and Harbour Provisional Order (No. 4) Bill (No. 275)—Reported, with Amendments [Provisional Order confirmed]; Report to lie upon the Table.

Bill, as amended, to be considered upon Monday next.

MESSAGE FROM THE LORDS—That they have agreed to,—

Cockenzie Fishery Provisional Order Bill.

Colonial Officers (Leave of Absence) Bill [*Lords*] **(No. 295)**—Considered in Committee, and reported, without amendment; read the third time, and passed.

Sea Fisheries (Shell Fish) Bill (No. 274)—Considered in Committee, and reported, without amendment; read the third time, and passed.

MERCHANDISE MARKS ACTS (1887 AND 1891) AMENDMENT (CUTLERY) BILL—

The Select Committee on the Merchandise Marks Acts (1887 and 1891) Amendment (Cutlery) Bill was nominated of,—Mr. Albert Bright, Mr. Burt, Mr. Crosfield, Baron Henry de Worms, Mr. Edwards, Mr. Heath, Mr. Lawrence, Sir Leonard Lyell, Mr. Walter M'Laren, Mr. Scott-Montagu, Mr. Oldroyd, Mr. Brooke Robinson, and Mr. James Rowlands.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That Three be the quorum,—(*Mr. T. E. Ellis.*)

RETIRED SOLDIERS' AND SAILORS' EMPLOYMENT—

Ordered, That Mr. Pickersgill and Viscount Wolmer be added to the Select Committee on Retired Soldiers' and Sailors' Employment,—(*Mr. T. E. Ellis.*)

LORDS, MONDAY, JULY 2.

MESSAGE FROM HER MOST GRACIOUS MAJESTY THE QUEEN—FRANCE—

The Queen's Answer to the Address of Tuesday last, reported by the Lord Steward (*M. Breadalbane*) as follows :

MESSAGE FROM HER MOST GRACIOUS MAJESTY THE QUEEN—*continued.*

I thank you sincerely for your loyal and dutiful Address.

I share the deep sorrow and indignation which you have expressed at the assassination of the President of the French Republic.

I shall take care to convey to the French Government the abhorrence which, in common with myself, you feel at this detestable crime, and the sympathy which it has called forth for the family of the late President, and also for the Government and People of France 657

MESSAGE FROM HER MOST GRACIOUS MAJESTY THE QUEEN—THEIR ROYAL HIGHNESSES THE DUKE AND DUCHESS OF YORK—

The Queen's Answer to the Address of Thursday last, reported by the Lord Steward (*M. Breadalbane*) as follows:

Your loyal and dutiful Address on the occasion of the birth of the Prince, my great-grandson, gives me sincere satisfaction; and I thank you for the renewed assurance of your loyal affection towards my Person and Family.

Address and Answer to be printed and published. (No. 140.)

Pistols Bill (No. 40)—

Read 3ª (according to Order).

After short Debate, several Amendments *agreed to* 660

Bill passed, and sent to the Commons.

Local Government Provisional Order (Poor Law) Bill (No. 95)—Report from the Select Committee, that the Committee had not proceeded with the consideration of the Bill, the opposition thereto having been withdrawn; read and ordered to lie on the Table; the Orders made on the 18th instant and Tuesday last discharged; and Bill committed to a Committee of the Whole House.

Colonial Officers (Leave of Absence) Bill [H.L.] **(No. 25)**—Returned from the Commons, agreed to.

Tramways Orders Confirmation (No. 1) Bill [H.L.] **(No. 43)**—Amendments reported (according to Order): further Amendments made: and Bill to be read 3ª To-morrow.

Tramways Orders Confirmation (No. 2) Bill [H.L.]—House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

Local Government (Ireland) Provisional Orders (No. 13) Bill (No. 129)—House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

Local Government (Ireland) Provisional Order (No. 12) Bill (No. 117)—Read 3ª (according to Order), and passed 661

Wild Birds Protection Act (1880) Amendment Bill (No. 148)—House in Committee (according to Order): Bill reported without amendment; and re-committed to the Standing Committee.

Merchandise Marks (Prosecutions) Bill (No. 133)—House in Committee (according to Order): Bill reported without amendment; and re-committed to the Standing Committee.

Sea Fisheries (Shell Fish) Bill—Brought from the Commons: Read 1ª, and to be printed. (No. 141.)

Pier and Harbour Provisional Order (No. 4) Bill—Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 142.)

COMMONS, MONDAY, JULY 2.

PRIVATE BUSINESS.

Cardiff Corporation Bill (*by Order*)—

As amended, considered.

After Debate, Ordered, That Standing Orders 223 and 243 be suspended, and that the Bill be now read the third time,—(*Dr. Farquharson*) ... 676

(Queen's Consent signified),—read the third time, and passed.

MESSAGE FROM HER MOST GRACIOUS MAJESTY THE QUEEN—ASSASSINATION OF THE PRESIDENT OF THE FRENCH REPUBLIC—

The VICE CHAMBERLAIN of the HOUSEHOLD (Mr. C. R. Spencer) reported Her Majesty's Answer to the Address, as followeth :—

I thank you sincerely for your loyal and dutiful Address.

I share the deep Sorrow and Indignation which you have expressed at the Assassination of the President of the French Republic.

I shall take care to convey to the French Government the Abhorrence which, in common with Myself, you feel at this detestable Crime, and the sympathy which it has called forth for the Family of the late President, and also for the Government and People of France.

MESSAGE FROM HER MOST GRACIOUS MAJESTY THE QUEEN—T.R.H. THE DUKE AND DUCHESS OF YORK—

THE VICE CHAMBERLAIN of the HOUSEHOLD (Mr. C. R. Spencer) reported Her Majesty's Answer to the Address, as followeth :—

I thank you for your loyal and dutiful Address on the occasion of the Birth of the Prince, My Great Grandson.

It affords Me much Satisfaction to receive this Assurance of your Attachment to My Person and Family.

QUESTIONS.

LIFE SENTENCES IN IRELAND—Question, Mr. Hopwood ; Answer, The Chief Secretary for Ireland (Mr. J. Morley).

RELIGION OF PAUPER CHILDREN IN SCOTLAND—Questions, Mr. O'Driscoll, Mr. M. Healy; Answers, The Secretary for Scotland (Sir G. Trevelyan) 677

ALLEGED RAILWAY NUISANCE—Question, Captain Norton ; Answer, The President of the Board of Trade (Mr. Bryce) 679

POST OFFICE SERVANTS AND DISTRICT AND PARISH COUNCILS—Questions, Mr. Carvell Williams, Sir C. W. Dilke ; Answers, The Postmaster General (Mr. A. Morley) 680

PETTY SESSIONS COURT AT LETTERBREEN—Question, Mr. M'Gilligan ; Answer, The Chief Secretary for Ireland (Mr. J. Morley).

FORCED LABOUR IN EGYPT—Questions, Mr. S. Smith, Mr. Pierpoint ; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey) 681

THE CASE OF MR. HARRY HALL—Question, Mr. Weir ; Answer, The Lord Advocate (Mr. J. B. Balfour) 683

COMMANDEERING IN THE TRANSVAAL—Questions, Sir E. Ashmead-Bartlett, Mr. Webster, Sir G. Baden-Powell, Mr. Darling ; Answers, The Under Secretary of State for the Colonies (Mr. S. Buxton).

Hackney Carriage Licences in the Metropolis—Question, Mr. E. H. Bayley; Answer, The Secretary of State for the Home Department (Mr. Asquith) 687
South Kensington Museum Buildings—Question, Mr. Bartley; Answer, The Postmaster General (Mr. A. Morley) for the First Commissioner of Works.
Mount Pleasant Money Order Office—Questions, Mr. Bartley, Mr. Cohen, Mr. Hanbury; Answers, The Postmaster General (Mr. A. Morley).
Secondary Education in Ayrshire—Question, Mr. Wason; Answer, The Secretary for Scotland (Sir G. Trevelyan) 688
Workmen's Tickets on English Railways—Question, Mr. Dodd; Answer, The President of the Board of Trade (Mr. Bryce).
Ventilation on the Metropolitan Railway—Question, Mr. Weir; Answer, The President of the Board of Trade (Mr. Bryce) ... 689
Church Property in Wales—Question, Mr. Humphreys-Owen; Answer, The Secretary of State for the Home Department (Mr. Asquith).
The Welsh Land Commission—Question, Mr. Humphreys-Owen; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 690
The Small Holdings Act in Scotland—Question, Mr. Seymour Keay; Answer, The Secretary for Scotland (Sir G. Trevelyan).
Malicious Injury Claims in Kerry—Questions, Mr. Sexton; Answers, The Chief Secretary for Ireland (Mr. J. Morley) 691
Lancashire Charities—Questions, Mr. Snape; Answers, The Parliamentary Charity Commissioner (Mr. F. S. Stevenson) 692
Labourers' Cottages in the Newcastle West Union—Question, Mr. M. Austin; Answer, The Chief Secretary for Ireland (Mr. J. Morley) ... 693
The Congo Treaty—Question, Sir E. Ashmead-Bartlett; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey) ... 694
Possession of Firearms in Ireland—Question, Mr. Chance; Answer, The Chief Secretary for Ireland (Mr. J. Morley).
The Salaries of the Crown Law Officers—Questions, Mr. Darling; Answers, The Chancellor of the Exchequer (Sir W. Harcourt) ... 695
The Course of Business—Questions, Mr. Hanbury, Mr. Goschen; Answers, The Chancellor of the Exchequer (Sir W. Harcourt).
Land Grants in Wales—Questions, Mr. Pritchard-Morgan; Answers, The Chancellor of the Exchequer (Sir W. Harcourt).

ORDERS OF THE DAY.

Finance Bill (No. 190)—Committee—[*Progress, 29th June.*]
Bill considered in Committee 697

(In the Committee.)

Motion made, and Question proposed, in page 11, after Clause 16, to insert the following Clause:—

(Exception as to property in British Possessions.)

"(1) Where the Commissioners are satisfied that in a British possession to which this section applies duty is payable by reason of a death in respect of any property situate in such possession and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the Estate Duty payable in respect of that property on the same death. (2) Nothing in this Act shall be held to create a charge for Estate Duty on any property situate in a British possession while so situate, or to authorise the Commissioners to take any proceedings in a British possession for the recovery of any Estate Duty. (3) Her Majesty the Queen may, by

FINANCE BILL—*continued.*

Order in Council, apply this section to any British possession where Her Majesty is satisfied that by the law of such possession either no duty is chargeable in respect of property situate in the United Kingdom when passing on death, or that the law of such possession as respects any duty so chargeable is to the like effect as the foregoing provisions of this section. (4) Her Majesty in Council may revoke any such Order, where it appears that the law of the British possession has been so altered that it would not authorise the making of an Order under this section,"—(*The Chancellor of the Exchequer.*)

Clause brought up, and read the first time 699

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put, and *agreed to* 720

Clause read a second time.

After short Debate, Clause *agreed to*, and added to the Bill 721

New Clause—

(Commissioners may amend assessment in certain cases.)

"And be it enacted that, if within or at the end of the year current at the time of making any assessment under this Act, or at the end of any year when such assessment ought to have been made, any person charged to the duties charged in Schedule D on an assessment computed on the average of the three preceding years shall find and prove to the satisfaction of the Commissioners by whom the assessment was made that his profits and gains during such year fell short of the sum so computed, it shall be lawful for the Commissioners to cause the assessment to be amended accordingly, and the sum so overpaid to be refunded,"—(*Sir J. Lubbock.*)

Clause brought up, and read the first time 725

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Question put:—The Committee divided:—Ayes 125; Noes 177.—(Division List, No. 144) 726

New Clause—

(Works of Art.)

"(1) A register of works of art shall be established and kept at the office of the Commissioners, and any person to whom a work of art passes upon the death of the deceased may (if such work of art shall not already be registered in the name of the deceased), upon payment of a fee of five pounds, register in his name in the prescribed manner a full description of such work of art, and the Commissioners shall thereupon give such person a certificate of registration.

(2) If a work of art forming part of property passing on the death of a deceased person shall at the time of his death be registered in his name or shall within three months after his death, or such further period as the Commissioners shall allow, be registered in the name of the person to whom it passes upon such death, such work of art shall not be aggregated with the other property passing on the death of the deceased, nor shall Estate Duty be paid in respect thereof upon the death of the deceased.

(3) If a work of art passing upon the death of the deceased shall be sold before any further death shall occur upon which Estate Duty shall or would but for the provisions of this section become payable, duty shall be paid to the Commissioners upon the amount of the consideration passing on such sale at the rate of ten per cent.

(4) Upon payment to the Commissioners of the duty under the preceding subsection the certificate of registration shall be delivered up to the Commissioners, who shall thereupon vacate the registration and give to the person paying the duty a receipt therefor.

(5) A certificate of registration and receipt for duty under this section shall be conclusive evidence of the facts therein respectively appearing.

(6) The Commissioners shall have power from time to time to make rules for the purpose of carrying the provisions of this section into effect.

(7) If a work of art forming part of property passing upon the death of the deceased shall not at the time of his death be registered in his name, or shall not within three months after his death, or such further period as the Commissioners shall allow, be

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FINANCE BILL—*continued.*

registered in the name of the person to whom it passes upon such death, such work of art shall be aggregated with the other property passing on the death of the deceased and the value thereof ascertained in the manner in which the value of other personal property passing upon the death of a deceased person is ascertained under this Act.

(8) The expression 'works of art' shall include pictures, prints, antique plate and furniture, antiquities of national or historic interest, articles of vertu, and such other objects or classes of objects as the Commissioners may from time to time prescribe to be works of art within the meaning of this section,"—(*Mr. Byrne*) 728

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time" 729

After Debate, Question put :—The Committee divided :—Ayes 60 ; Noes 120.—(Division List, No. 145) 736

New Clause—

After Clause 4, to insert the following Clause :—

(Power of Court to vary settlements.)

"Any person entitled to an interest in settled property in respect of which Estate Duty has not already been paid may apply to the High Court in the manner directed by Rules of Court to have it determined, and the Court may thereupon determine whether and if so how the payment of such duty should be provided for, and may make such variations and additions in and to the trusts and powers contained in the instrument settling the property as may be necessary for carrying such determination into effect,"—(*Viscount Cranborne.*)

Clause brought up, and read the first time 739

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Question put, and *negatived* 742

New Clause—

(Value of an estate in Ireland.)

In calculating the principal value of a deceased tenant's estate in Ireland, the price which such tenant has paid for the tenant right, or, if the deceased has not purchased the tenant right, the price which the tenant right of similar holdings realise in the district, shall be the principal value of such tenant right. Provided always, that the maximum principal value of such tenant right shall not exceed 12 and a-half times the amount of rent paid for the holding,"—(*Mr. Bartley.*)

Clause brought up, and read the first time 743

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Question put :—The Committee divided :—Ayes 59 ; Noes 118.—(Division List, No. 146.)

New Clause—

(Exemption of pensions payable to widows.)

"Estate Duty shall not be collected or recovered upon the principal value of any pension payable to the widow or children of any public servant of the Crown, notwithstanding that the deceased may, in his lifetime, have contributed to the fund from which such pension is paid,"—(*Sir A. Scoble.*)

Clause brought up, and read the first time 748

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Motion, by leave, withdrawn.

New Clause—

(Appearance on appeals.)

"Any person appealing against an assessment of Income Tax or Inhabited House Duty shall be entitled to appear by solicitor or agent,"—(*Mr. Bryn Roberts.*)

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FINANCE BILL—*continued.*

Clause brought up, and read the first time 749

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Question put, and *negatived.*

New Clause—

(Protection of purchasers, mortgagees, trustees, &c.)

"Notwithstanding anything in this Act contained, the provisions of the 12th, 13th, and 14th sections of 'The Customs and Inland Revenue Act, 1889,' shall apply to the payment of Estate Duty under this Act, and shall for the purposes of this Act be read and have effect as if Estate Duty were therein mentioned as well as Legacy and Succession Duty,"—(*Mr. Butcher*) 750

Clause brought up, and read the first time 751

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Clause, by leave, withdrawn.

Schedule 1.

Several Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Schedules 1, 2, and 3 *agreed to.*

Motion made, and Question, "That the Bill be re-committed in respect of Clause 27,"—(*The Chancellor of the Exchequer*,)—put, and *agreed to.*

Finance (*re-committed*) **Bill (No. 190)**—

Bill considered in Committee.

(In the Committee.)

Clause 27.

Question proposed, "That Clause 27 stand part of the Bill."

Moved, "To leave out the Clause,"—(*Mr. Clancy.*)

After Debate, Question put:—The Committee divided:—Ayes 198; Noes 185.—(Division List, No. 147) 771

Bill reported; as amended, to be considered upon Monday next, and to be printed. [Bill 303.]

Conciliation (Trade Disputes) Bill (No. 125)—

Order read, for resuming Adjourned Debate on Second Reading [23rd April].

Objection being taken,

Debate further adjourned till To-morrow.

Local Government Provisional Orders (No. 14) Bill (No. 236)—Read the third time, and passed.

Local Government Provisional Orders (No. 18) Bill (No. 257)—Read the third time, and passed.

Pier and Harbour Provisional Order (No. 4) Bill (No. 275)—As amended, considered; read the third time, and passed.

MESSAGE FROM THE LORDS—That they have agreed to,—

Local Government (Ireland) Provisional Order (No. 11) Bill.

Local Government Provisional Orders (No. 5) Bill 772

Pier and Harbour Provisional Orders (No. 2) Bill.

ADJOURNMENT—

Motion made, and Question proposed, "That this House do now adjourn."

BUSINESS OF THE HOUSE—Questions, Mr. A. J. Balfour, Mr. Jeffreys; Answers, The Chief Secretary for Ireland (Mr. J. Morley.)

Motion *agreed to.*

LORDS, TUESDAY, JULY 3.

COMMISSION—

The following Bills received the Royal Assent:—

Indian Railway Companies 773

Fishery Board (Scotland) Extension of Powers.

Arbitration (Scotland).

Music and Dancing Licences (Middlesex).

Supreme Court of Judicature (Procedure).

Colonial Officers (Leave of Absence).

Local Government (Ireland) Provisional Order (No. 6).

Local Government (Ireland) Provisional Order (No. 7).

Local Government (Ireland) Provisional Order (No. 9).

Local Government (Ireland) Provisional Order (No. 10).

Local Government (Ireland) Provisional Order (No. 11).

Local Government (Ireland) Provisional Order (No. 12).

Wemyss, &c., Water Provisional Order.

Metropolitan Police Provisional Order.

Commons Regulation Provisional Order (Luton).

Local Government Provisional Order (Gas).

Local Government Provisional Orders (Housing of Working Classes) (No. 2).

Local Government Provisional Orders (No. 5).

Local Government Provisional Orders (No. 8).

Railway Rates and Charges Provisional Order (Easingwold Railway, &c.)

Electric Lighting Provisional Orders (No. 1).

Electric Lighting Provisional Orders (No. 2).

Cockenzie Fishery Provisional Order.

Locomotive Threshing Engines Bill (No. 124)—

Order of the Day for the Second Reading, read 774

Moved, "That the Bill be now read 2^a,"—(*The Viscount Cross.*)

After short Debate, Motion *agreed to;* Bill read 2^a accordingly, and committed to a Committee of the Whole House on Thursday next.

Police (Slaughter of Injured Animals) Bill, *now* **Injured Animals Bill (No. 124)**—

Read 3^a (according to Order), with the Amendments.

Bill passed, and returned to the Commons 775

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TITHE RENTCHARGES (IRELAND)—Motion for a Return—

Moved, "That there be laid before the House a Return giving the following information with reference to the terms at present charged by the Treasury for the redemption of tithe rentcharge, vested in the Land Commission in Ireland :—

1. When the tithe rentcharge is capitalised at 22½ years' purchase, what annuity and what term of years would be necessary to repay each £100 of capital if the rate of interest charged were respectively (*a*) 3 per cent., or (*b*) 3½ per cent :
2. If the rate of interest were respectively (*a*) 3 per cent., or (*b*) 3½ per cent., what capital sum would have been received by the Treasury at the end of 52 years in respect of £100, made repayable by an annuity of £4 9s. 6d. during that term :
3. What rate of interest accrues to, or is obtained by, the Treasury on an annuity of £4 9s. 0d. per cent., payable during 52 years :
4. Why did the Treasury in 1869 recommend the Government of the day to alter the terms from an annuity of £4 10s. 0d. (including interest at 3½ per cent.) for 45 years, to an annuity of £4 9s. 0d. per cent. for 52 years :
5. On what grounds have the Treasury declined to act upon the recommendation of the Irish Land Commissioners that tithe rentcharge vested in the Irish Land Commission should in future be made redeemable at 20 instead of 22½ years' purchase, under the provisions of Section 15 of the Land Law (Ireland) Act, 1887,"—(*The Earl of Belmore.*)

After Debate, Motion (by leave of the House) withdrawn 778

Elementary Education Provisional Orders Confirmation (Barry, &c.) Bill [H.L.] **(No. 54)**—Reported from the Select Committee with Amendments, and committed to a Committee of the Whole House on Thursday next.

Public Libraries (Scotland) Bill (No. 62)—Reported from the Standing Committee without amendment, and to be read 3ª on Thursday next 779

Prevention of Cruelty to Children Bill (No. 89)—Reported from the Standing Committee with Amendments: The Report thereof to be received on Friday next; and Bill to be printed as amended. (No. 144.)

Notice of Accidents Bill (No. 130)—Reported from the Standing Committee with further Amendments: The Report of the Amendments made in Committee of the Whole House and by the Standing Committee to be received on Thursday next; and Bill to be printed as amended. (No. 145.)

Burgh Police (Scotland) Act, 1892, Amendment Bill (No. 105)—Reported from the Standing Committee without amendment, and to be read 3ª on Thursday next.

Outdoor Relief (Friendly Societies) Bill (No. 88)—Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 146.)

Bishopric of Bristol Act (1884) Amendment Bill (No. 131)—Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 147.)

Wild Birds Protection Act (1880) Amendment Bill—Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 148.)

Merchandise Marks (Prosecutions) Bill (No. 133)—Reported from the Standing Committee without amendment, and to be read 3ª on Thursday next.

Tramways Orders Confirmation (No. 1) Bill [H.L.] **(No. 43)**—Read 3ª (according to Order), and passed, and sent to the Commons.

Tramways Orders Confirmation (No. 2) Bill [H.L.]—Amendments reported (according to Order), and Bill to be read 3ª on Thursday next 780

Local Government (Ireland) Provisional Orders (No. 13) Bill (No. 129)—Read 3ª (according to Order), and passed.

Quarries Bill [H.L.]—*Presented* (*The Lord Sandhurst*) (for *The Earl of Chesterfield*); read 1ª; and to be printed. (No. 149.)

Local Government Provisional Orders (No. 14) Bill—Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 150.)

Local Government Provisional Orders (No. 18) Bill—Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 151.)

COMMONS, TUESDAY, JULY 3.

ROYAL ASSENT—

Message to attend the Lords Commissioners;—
The House went;—and being returned;—
Mr. SPEAKER reported the Royal Assent to,—
Indian Railways Act, 1894.
Fishery Board (Scotland) Extension of Powers Act, 1894.
Arbitration (Scotland) Act, 1894.
Music and Dancing Licences (Middlesex) Act, 1894.
Supreme Court of Judicature (Procedure) Act, 1894.
Colonial Officers (Leave of Absence) Act, 1894 781
Local Government Board (Ireland) Provisional Order Confirmation (No. 6) Act, 1894.
Local Government Board (Ireland) Provisional Order Confirmation (No. 7) Act, 1894.
Local Government Board (Ireland) Provisional Order Confirmation (No. 9) Act, 1894.
Local Government Board (Ireland) Provisional Order Confirmation (No. 10) Act, 1894.
Local Government Board (Ireland) Provisional Order Confirmation (No. 11) Act, 1894.
Local Government Board (Ireland) Provisional Order Confirmation (No. 12) Act, 1894.
Wemyss and Buckhaven, Methil and Innerleven Water Supply Confirmation Act, 1894.
Metropolitan Police Provisional Order Confirmation Act, 1894.
Commons Regulation (Luton) Provisional Order Confirmation Act, 1894.
Local Government Board's Provisional Order Confirmation (Gas) Act, 1894.
Local Government Board's Provisional Orders Confirmation (Housing of Working Classes) (No. 2) Act, 1894.
Local Government Board's Provisional Orders Confirmation (No. 5) Act, 1894.
Local Government Board's Provisional Orders Confirmation (No. 8) Act, 1894.
Railway Rates and Charges (Easingwold Railway, &c.) Order Confirmation Act, 1894.
Electric Lighting Orders Confirmation (No. 1) Act, 1894.
Electric Lighting Orders Confirmation (No. 2) Act, 1894.
Mussel Fishery (Cockenzie) Order Confirmation Act, 1894.

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THE CANADIAN CATTLE TRADE—Question, Mr. J. E. Ellis; Answer, The President of the Board of Agriculture (Mr. H. Gardner).
THE COST OF THE LABOUR COMMISSION—Question, Mr. J. E. Ellis; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) ... 782
LONG SENTENCE PRISONERS—Question, Mr. Howell; Answer, The Secretary of State for the Home Department (Mr. Asquith).
LABOURERS' COTTAGES IN THE BALLYMENA UNION—Question, Colonel Waring; Answer, The Chief Secretary for Ireland (Mr. J. Morley) ... 783
GREENWICH CUSTOMS BOATMEN—Questions, Mr. Macdonald; Answers, The Secretary to the Treasury (Sir J. T. Hibbert) 784
DUBLIN QUIT-RENT OFFICE—Questions, Mr. O'Driscoll; Answers, The Secretary to the Treasury (Sir J. T. Hibbert) 785
STATIONERY FOR THE PUBLIC SERVICE—Questions, Mr. Wickham, Mr. Tomlinson; Answers, The Secretary to the Treasury (Sir J. T. Hibbert) 787
CAVALRY HORSES—Questions, Mr. Brookfield, Sir C. W. Dilke; Answers, The Secretary of State for War (Mr. Campbell-Bannerman).
IRISH TRINITY BOARD—Question, Mr. Field; Answer, The President of the Board of Trade (Mr. Bryce) 788
METROPOLITAN CAB DISPUTES—Question, Mr. Lough; Answer, The Secretary of State for the Home Department (Mr. Asquith).
GALWAY AND CLIFDEN RAILWAY—Question, Mr. Foley; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) 789
CLERKS AT WOOLWICH—Question, Mr. John Burns; Answer, The Financial Secretary to the War Office (Mr. Woodall) 790
BILGE KEELS FOR BRITISH SHIPS—Question, Mr. Gibson Bowles; Answer, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth).
THE ALBION COLLIERY EXPLOSION—Question, Mr. Pritchard-Morgan; Answer, The Secretary of State for the Home Department (Mr. Asquith).
IRISH COUNTY COURTS—Question, Mr. Kenny; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 791
LONDON SMALL ARMS COMPANY, BOW—Question, Mr. Macdonald; Answer, The Financial Secretary to the War Office (Mr. Woodall) 792
THE BRENNAN TORPEDO—Question, Colonel Nolan; Answer, The Secretary of State for War (Mr. Campbell-Bannerman).
THE NATIONAL GALLERY—Questions, Dr. Kenny, Mr. H. L. W. Lawson; Answers, The Secretary to the Treasury (Sir J. T. Hibbert) for the First Commissioner of Works.
DUBLIN NATIONAL GALLERY—Question, Dr. Kenny; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 793
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KILLINEY BAY—REMOVAL OF SAND FROM FORESHORE—Question, Dr. Kenny; Answer, The Chief Secretary for Ireland (Mr. J. Morley).
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THE PLAGUE AT HONG KONG—Question, Major Rasch; Answer, The Secretary of State for War (Mr. Campbell-Bannerman).
THE BRENTWOOD SCHOOL SCANDAL—Question, Major Rasch; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) ... 796
GERMAN SPIRIT AND IRISH WHISKY—Question, Mr. Field; Answer, The Secretary to the Treasury (Sir J. T. Hibbert).
OVERPAID INCOME TAX — Question, Mr. Biddulph; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) 797

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DEFENDANTS' TRAVELLING EXPENSES—Question, Mr. Weir; Answer, The Lord Advocate (Mr. J. B. Balfour).

BUSINESS OF THE HOUSE—Statement thereon, The Chief Secretary for Ireland (Mr. J. Morley) 800

ORDERS OF THE DAY.

—o—

SUPPLY—*considered* in Committee.

(In the Committee.)

ARMY ESTIMATES, 1894-5.

1. £290,000, Medical Establishment, Pay, &c.

After Debate, Vote *agreed to* 833

2. Motion made, and Question proposed,

"That a sum, not exceeding £600,000, be granted to Her Majesty, to defray the Charge for the Pay and Allowances (exclusive of Supplies, Clothing, &c.) of the Militia (to a number not exceeding 135,743, including 30,000 Militia Reserve), which will come in course of payment during the year ending on the 31st day of March, 1895."

After Debate, Motion made, and Question proposed,

"That a sum, not exceeding £599,900, be granted for the said Service,"—(*Mr. Hanbury*) 863

After short Debate, Question put:—The Committee divided:—Ayes 36; Noes 101.—(Division List, No. 148) 867

Original Question put, and *agreed to.*

Resolutions to be reported.

3. Motion made, and Question proposed,

"That a sum, not exceeding £74,400, be granted to Her Majesty, to defray the Charge for the Pay and Miscellaneous Charges of the Yeomanry Cavalry, which will come in course of payment during the year ending on the 31st day of March, 1895."

After Debate, Motion made, and Question, "That the Chairman do report Progress, and ask leave to sit again,"—(*Mr. A. C. Morton,*)—put, and *agreed to* 872

Resolutions to be reported To-morrow; Committee also report Progress; to sit again To-morrow.

Parochial Electors (Registration Acceleration) (*re-committed*) Bill (No. 282)—COMMITTEE—[*Progress, 25th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 1.

Amendment proposed, in page 2, line 4, after the word "shall," to insert the words "as far as possible,"—(*Mr. Rankin.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to* 873

Amendment proposed, in page 2, line 16, after the word "shall," to insert the words "if possible,"—(*Mr. Grant Lawson.*)

Question proposed, "That the words 'if possible' be there inserted."

After short Debate, it being Midnight, the Chairman left the Chair to make his report to the House 874

Committee report Progress; to sit again upon Tuesday.

Conciliation (Trades Disputes) Bill (No. 125)—

Order read, for resuming Adjourned Debate on Second Reading [23rd April].

Objection being taken, Debate further adjourned till To-morrow.

Mussel Scalps (Scotland) Bill (No. 169)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. Birkmyre*) 875

After short Debate, Objection being taken,

Second Reading deferred till Tuesday next 876

Pier and Harbour Provisional Orders (No. 2) Bill (No. 203) — Lords Amendments agreed to.

Education Provisional Order Confirmation (London) Bill [*Lords*] **(No. 300)** – Read a second time, and committed.

Peebles Foot Pavements Provisional Order Bill — *Ordered* (*Sir G. Trevelyan, The Lord Advocate*).

Ordered, That Standing Order 193A be suspended, and that the Bill be read the first time,—(*Sir G. Trevelyan*:)—Bill presented, and read first time. [Bill 304.]

MESSAGE FROM THE LORDS—That they have agreed to,—

Local Government (Ireland) Provisional Order (No. 12) Bill.

That they have passed a Bill intituled, "An Act to regulate the sale and use of Pistols." [Pistols Bill [Lords].]

Market Gardeners' Compensation Bill (No. 81)—Reported from the Standing Committee on Trade, &c.

Report to lie upon the Table, and to be printed. [No. 197.]

Minutes of Proceedings to be printed. [No. 197.]

Bill, as amended in the Standing Committee, to be taken into consideration upon Friday, and to be printed. [Bill 305.]

HOUSE OF LORDS OFFICES—

Ordered, That a Message be sent to the Lords requesting a Copy of the First Report from the Select Committee appointed by their Lordships on the House of Lords Offices,—(*Sir J. T. Hibbert.*)

FOOD PRODUCTS ADULTERATION—

Ordered, That Mr. Maclure be discharged from the Select Committee on Food Products Adulteration.

Ordered, That Mr. Whiteley be added to the Committee,—(*Mr. Akers-Douglas.*)

COMMONS, WEDNESDAY, JULY 4.

ORDERS OF THE DAY.

SUPPLY,—*considered* in Committee 877

(In the Committee.)

ARMY ESTIMATES, 1894-5.

1. Motion made, and Question proposed,

"That a sum, not exceeding £74,400, be granted to Her Majesty, to defray the Charge for the Pay and Miscellaneous Charges of the Yeomanry Cavalry, which will come in course of payment during the year ending on the 31st day of March, 1895."

SUPPLY—ARMY ESTIMATES, 1894-5—*continued.*

Motion made, and Question proposed,

"That a sum, not exceeding £34,000, be granted for the said Service,"—(*Mr. A. C. Morton.*)

After short Debate, Question put :—The Committee divided :—Ayes 19 ; Noes 112.—(Division List, No. 149) 883

Original Question put, and *agreed to.*

2. £804,000, Volunteer Corps, Pay, and Allowances 884

After Debate, Vote *agreed to* 911

3. Motion made, and Question proposed,

"That a sum, not exceeding £631,600, be granted to Her Majesty, to defray the Charge for Transport and Remounts, which will come in course of payment during the year ending on the 31st day of March, 1895."

After Debate, Motion made, and Question proposed,

"That a sum, not exceeding £630,100, be granted for the said Service," — (*Mr. Hanbury*) 917

After short Debate, Motion, by leave, withdrawn 919

Original Question put, and *agreed to.*

Resolutions to be reported To-morrow ; Committee to sit again To-morrow.

SUPPLY—REPORT—

Resolutions [3rd July] reported.

ARMY ESTIMATES, 1894-5.

1. "That a sum, not exceeding £290,000, be granted to Her Majesty, to defray the Charge for the Pay, &c., of the Medical Establishment, and the cost of Medicines, &c., which will come in course of payment during the year ending on the 31st day of March, 1895."

2. "That a sum, not exceeding £600,000, be granted to Her Majesty, to defray the Charge for the Pay and Allowances (exclusive of Supplies, Clothing, &c.) of the Militia (to a number not exceeding 135,743, including 30,000 Militia Reserve), which will come in course of payment during the year ending on the 31st day of March, 1895."

Resolutions *agreed to.*

Public Buildings (London) Bill (No. 243)—

Order read, for resuming Adjourned Debate on Amendment proposed [30th May] on consideration of Bill as amended :—

And which Amendment was, in page 2, line 15, to leave out the words "in the month of September, October, or November,"—(*Colonel Hughes.*)

Question "That the words proposed to be left out stand part of the Bill," put, and *negatived.*

And, it being after half-past Five of the clock, and Objection being taken, Further Proceedings stood adjourned.

Further Proceeding to be resumed upon Friday.

PETROLEUM—

Ordered, That Mr. Alexander Cross and Mr. Frye be added to the Select Committee on Petroleum,—(*Mr. T. E. Ellis.*)

ADJOURNMENT—

Motion made, and Question proposed, "That this House do now adjourn" 920

THE FINANCE BILL—Questions, Sir M. Hicks-Beach ; Answers, The Chief Secretary for Ireland (Mr. J. Morley).

Motion *agreed to.*

LORDS, THURSDAY, JULY 5.

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Licensing Law Amendment Bill (No. 115)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^a,"—(*The Lord Bishop of London*) 921

After Debate, on Question? their Lordships divided:—Contents 20; Not-Contents 49 938

Resolved in the negative.

Locomotive Threshing Engines Bill (No. 124)—

House in Committee (according to Order).

After short Debate, Bill reported without amendment; and re-committed to the Standing Committee.

Notice of Accidents Bill (No. 145)—

Amendments reported (according to Order).

After short Debate, further Amendment *agreed to* 939

Bill to be read 3^a To-morrow.

Outdoor Relief (Friendly Societies) Bill (No. 146)—

Amendment reported (according to Order).

After short Debate, Bill to be read 3^a To-morrow 940

Bishopric of Bristol Act (1884) Amendment Bill (No. 147)—

Amendments reported (according to Order).

After short Debate, Bill to be read 3^a To-morrow 941

Pier and Harbour Provisional Orders (No. 2) Bill (No. 76)—Returned from the Commons with the Amendments agreed to.

House of Lords Offices—

Message from the Commons for First Report from the Select Committee; ordered to be communicated accordingly.

Elementary Education Provisional Orders Confirmation (Barry, &c.) Bill [H.L.] **(No. 54)**—House in Committee (according to Order); Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

Tramways Orders Confirmation (No. 2) Bill [H.L.]—Read 3^a (according to Order), and passed, and sent to the Commons.

Public Libraries (Scotland) Bill (No. 62)—Read 3^a (according to Order), and passed.

Burgh Police (Scotland) Act (1892) Amendment Bill (No. 105)—Read 3^a (according to Order), and passed 942

Wild Birds Protection Act (1880) Amendment Bill (No. 148)—Amendments reported (according to Order), and Bill to be read 3^a To-morrow.

Merchandise Marks (Prosecutions) Bill (No. 133)—Read 3^a (according to Order), and passed.

Industrial Schools Bill [H.L.]—*Presented* (*The Lord Leigh*); read 1^a; to be printed; and to be read 2^a on Monday next. (No. 152.)

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PRIVATE BUSINESS.

London Streets and Buildings Bill (*by Order*)—

Motion made, and Question proposed,

"That it be an Instruction to the Committee that they do insert provisions for the purpose of making it compulsory that the surface water be carried away from under and around the site of every dwelling-house and other building,"—(*Mr. Weir.*)

After short Debate, Question put:—The House divided:—Ayes 15; Noes 95.—(Division List, No. 150) 944

QUESTIONS.

Destitute Crimean Veterans—Questions, Mr. Bartley, Sir D. Macfarlane, Mr. Hanbury; Answers, The Secretary of State for War (Mr. Campbell-Bannerman).

Examinations for Telegraph Clerks—Question, Mr. Butcher; Answer, The Postmaster General (Mr. A. Morley) 946

The Campden Trust—Questions, Major Darwin; Answers, The Parliamentary Charity Commissioner (Mr. F. S. Stevenson).

Great North of Scotland Railway Goods Rates—Question, Mr. Seymour Keay; Answer, The President of the Board of Trade (Mr. Bryce) 947

The Protection of the Shetland Fisheries—Question, Sir L. Lyell; Answer, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth) ... 948

The "Costa Rica Packet"—Questions, Mr. T. Curran, Mr. Hogan; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey).

Board of Irish Lights—Question, Mr. O'Keeffe; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 949

Greystoke School, Cumberland—Question, Mr. J. W. Lowther; Answer, The Vice President of the Council (Mr. Acland).

China and Japan—Questions, Sir E. Ashmead-Bartlett; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey) ... 950

Cavalry Horses—Question, Mr. Brookfield; Answer, The Secretary of State for War (Mr. Campbell-Bannerman).

Forres Police Account Auditorship—Question, Mr. Beith; Answer, The Secretary for Scotland (Sir G. Trevelyan) 951

The Accountant General's Department—Question, Mr. Thornton; Answer, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth) ... 952

The Clyde Fisheries—Question, Mr. Birkmyre; Answer, The Secretary for Scotland (Sir G. Trevelyan).

The Albion Colliery—Questions, Mr. Pritchard-Morgan, Mr. D. Thomas; Answers, The Secretary of State for the Home Department (Mr. Asquith) 953

Working Hours in Naval Establishments—Questions, Mr. D. Thomas, Sir G. Baden-Powell; Answers, The Civil Lord of the Admiralty (Mr. E. Robertson) 955

The Welsh Disestablishment Bill—Question, Mr. D. Thomas; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 956

The Report of the Committee on Sea Fisheries—Question, Sir A. Rollit; Answer, The President of the Board of Trade (Mr. Bryce).

Grants to University Colleges—Question, Sir A. Rollit; Answer, The Secretary to the Treasury (Sir J. T. Hibbert) 957

Government Land Grants in Wales—Questions, Mr. Pritchard-Morgan; Answers, The Attorney General (Sir J. Rigby).

Ministry of Mines—Questions, Mr. Pritchard-Morgan; Answers, The Secretary of State for the Home Department (Mr. Asquith) ... 958

The Uganda Vote—Question, Sir A. Rollit; Answer, The Chief Secretary for Ireland (Mr. J. Morley) for the Chancellor of the Exchequer ... 959

Business of the House—Questions, Sir C. W. Dilke, Mr. A. J. Balfour, Sir G. Baden-Powell, Mr. Gibson Bowles, Mr. R. G. Webster, Sir D. Macfarlane, Mr. Bartley; Answers, The Chief Secretary for Ireland (Mr. J. Morley), The Postmaster General (Mr. A. Morley).

ORDERS OF THE DAY.

—o—

SUPPLY,—*considered* in Committee—

(In the Committee.)

ARMY ESTIMATES, 1894-5.

1. £789,600, Clothing Establishments and Services 962

After Debate, Vote *agreed to* 996

2. £1,807,000, Warlike and other Stores: Supply and Repair.

After Debate, Vote *agreed to* 1035

Motion made, and Question proposed,

"That a sum, not exceeding £832,600, be granted to Her Majesty, to defray the Charge for the Royal Engineer Superintending Staff, and Expenditure for Royal Engineer Works, Buildings, and Repairs, at Home and Abroad (including Purchases), which will come in course of payment during the year ending on the 31st day of March, 1895."

Motion made, and Question proposed,

"That Item N (Barracks and Rifle Ranges) be reduced by £500,"—(*Sir A. Acland-Hood*) 1037

After short Debate, It being Midnight, the Chairman left the Chair to make his report to the House 1043

Resolutions to be reported To-morrow; Committee also report Progress; to sit again To-morrow.

Electric Lighting Provisional Orders (No. 3) Bill [*Lords*] **(No. 284)**—Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

Electric Lighting Provisional Orders (No. 4) Bill [*Lords*] **(No. 285)**—Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

Electric Lighting Provisional Orders (No. 5) Bill [*Lords*] **(No. 289)**—Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

Gas Orders Confirmation (No. 1) Bill [*Lords*] **(No. 288)**—Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

Gas Orders Confirmation (No. 2) Bill [*Lords*] **(No. 286)**—Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

Water Orders Confirmation Bill [*Lords*] **(No. 283)**—Reported, with an Amendment [Provisional Orders confirmed]; as amended, to be considered To-morrow.

MESSAGE FROM THE LORDS—That they have agreed to,—

Local Government (Ireland) Provisional Order (No. 13) Bill ... 1044

Injured Animals Bill, changed from Police (Slaughter of Injured Animals) Bill.

That they have passed a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under the Tramways Act, 1870, relating to Barrow-in-Furness Corporation Tramways, Liverpool and Walton-on-the-Hill Tramways, and Liverpool Corporation Tramways (Extensions). [Tramways Orders Confirmation (No. 1) Bill [*Lords*].]

HOUSE OF LORDS OFFICES—

That they communicate a Copy of the First Report, &c., from the Select Committee appointed by their Lordships in the present Session of Parliament on the House of Lords Offices, as desired by this House.

Tramways Orders Confirmation (No. 1) Bill [*Lords*]—Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 306.]

HOUSE OF LORDS OFFICES—

Ordered, That the Report of the House of Lords Offices, communicated from the Lords [this day] be printed. [No. 201.]

SUPPLY—REPORT—

Resolutions [4th July] reported.

ARMY ESTIMATES, 1894-5.

1. "That a sum, not exceeding £74,400, be granted to Her Majesty, to defray the Charge for the Pay and Miscellaneous Charges of the Yeomanry Cavalry, which will come in course of payment during the year ending on the 31st day of March 1895."
2. "That a sum, not exceeding £804,000, be granted to Her Majesty, to defray the Charge for Capitation Grants and Miscellaneous Charges of Volunteer Corps, including Pay, &c. of the Permanent Staff, which will come in course of payment during the year ending on the 31st day of March 1895."
3. "That a sum, not exceeding £631,100, be granted to Her Majesty, to defray the Charge for Transport and Remounts, which will come in course of payment during the year ending on the 31st day of March 1895."

Resolutions *agreed to.*

LORDS, FRIDAY, JULY 6.

Local Government Provisional Orders (No. 12) Bill (No. 122)—

Order of the Day for the House to be put into Committee, read ... 1045

After short Debate, Committee put off to Thursday next 1047

Aliens Bill—

Bill to give certain powers in respect of aliens—Presented (*The Marquess of Salisbury*).

After Debate, Bill read 1ª; to be printed; and to be read 2ª on Friday next. (No. 155) 1060

Larceny Act Amendment Bill (No. 136)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2ª,"—(*The Lord Chancellor.*)

After short Debate, Motion *agreed to;* Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next ... 1061

Injured Animals Bill (No. 134)—Returned from the Commons with the Amendments agreed to, with an Amendment.

Local Government Provisional Orders (No. 7) Bill (No. 118)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª on Monday next.

Local Government Provisional Orders (No. 9) Bill (No. 119)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª on Monday next 1062

Local Government Provisional Orders (No. 10) Bill (No. 120)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª on Monday next.

Local Government Provisional Order (No. 19) Bill (No. 128)—House in Committee (according to Order): Bill reported without Amendment; Standing Committee negatived; and Bill to be read 3ª on Monday next.

Local Government Provisional Orders (Poor Law) Bill (No. 95)—House in Committee (according to Order): Amendments made: Standing Committee negatived; the Report of Amendments to be received on Monday next.

Elementary Education Provisional Orders Confirmation (Barry, &c.) Bill [H.L.].—Amendments reported (according to Order), and Bill to be read 3ª on Monday next.

Prize Courts Bill [H.L.] **(No. 56)**—Read 3ª (according to Order); Amendments made; Bill passed, and sent to the Commons.

Notice of Accidents Bill (No. 145)—Read 3ª (according to Order), with the Amendments, and passed, and returned to the Commons.

Outdoor Relief (Friendly Societies) Bill (No. 146)—Read 3ª (according to Order), with the Amendments, and passed, and returned to the Commons.

Bishopric of Bristol Act (1884) Amendment Bill (No. 147)—Read 3ª (according to Order), and passed.

Wild Birds Protection Act (1880) Amendment Bill (No. 148)—Read 3ª (according to Order), with the Amendments, and passed, and returned to the Commons 1063

Coal Mines (Check Weigher) Bill [H.L.]—*Presented* (*The Earl of Chesterfield*); read 1ª; to be printed; and to be read 2ª on Tuesday next. (No. 153.)

Evidence in Criminal Cases Bill [H.L.]—*Presented* (*The Lord Chancellor*); read 1ª; and to be printed. (No. 154.)

COMMONS, FRIDAY, JULY 6.

QUESTIONS.

———o———

BEREHAVEN HARBOUR—Questions, Mr. Sexton; Answers, The President of the Board of Trade (Mr. Bryce).

"ARMY HIGHLOWS"—Question, Captain Norton; Answer, The Financial Secretary to the War Office (Mr. Woodall) 1064

GENERAL POST OFFICE, DUBLIN—Questions, Mr. Hayden; Answers, The Postmaster General (Mr. A. Morley).

EVICTIONS IN SOUTH LEITRIM—Question, Mr. Tully; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1065

GELDESTON CHURCH SCHOOLS—Question, Mr. Harry Foster; Answer, The Vice President of the Council (Mr. Acland) 1066

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Drumharriff Bridge—Question, Mr. Hayden; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1067
Government Contracts and Fair Wages—Questions, Colonel Howard Vincent; Answers, The Secretary to the Treasury (Sir J. T. Hibbert) 1068
Engine Drivers at Woolwich Arsenal—Question, Mr. Macdonald; Answer, The Financial Secretary to the War Office (Mr. Woodall) for the Secretary of State for War.
The Manufacture of Warlike Stores—Questions, Colonel Howard Vincent; Answers, The Financial Secretary to the War Office (Mr. Woodall) 1069
Lady Factory Inspectors—Questions, Captain Donelan; Answers, The Secretary of State for the Home Department (Mr. Asquith).
China and Japan—Questions, Sir E. Ashmead-Bartlett; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey) ... 1070
The Flesk Mills Fisheries—Question, Mr. Maurice Healy; Answer, The Chief Secretary for Ireland (Mr. J. Morley).
Royal Hospital for Incurables, Dublin—Questions, Mr. Maurice Healy, Mr. T. W. Russell; Answers, The Chief Secretary for Ireland (Mr. J. Morley) 1072
Metropolitan Police Boots—Question, Captain Norton; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 1074
Rifle Practice on Wimbledon Common—Question, Mr. Bartley; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 1076
Education Report—Question, Sir F. S. Powell; Answer, The Vice President of the Council (Mr. Acland).
University Colleges—Questions, Sir F. S. Powell; Answers, The Vice President of the Council (Mr. Acland) 1077
Cathedrals and Abbeys in Scotland—Question, Mr. Carvell Williams; Answer, The First Commissioner of Works (Mr. H. Gladstone).
Worship Street Police Court—Question, Mr. J. Stuart; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 1078
Halsham School, Yorkshire—Question, Sir F. S. Powell; Answer, The Vice President of the Council (Mr. Acland).
Thames Shipbuilding Firms and Naval Contracts—Question, Mr. Macdonald; Answer, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth) 1079
Railway Rates Bill—Question, Sir J. Whitehead; Answer, The President of the Board of Trade (Mr. Bryce) 1080
Restrictions on the Sale of Swine—Question, Mr. H. Roberts; Answer, The President of the Board of Agriculture (Mr. H. Gardner).
The Baladhun Murder Case—Question, Mr. Naoroji; Answer, The Secretary of State for India (Mr. H. H. Fowler) 1081
The Winwick Rectory Act—Question, Mr. Legh; Answer, The Comptroller of the Household (Mr. Leveson-Gower) 1082

New Member Sworn—Batty Langley, esquire, for Sheffield (Attercliffe Division).

ORDERS OF THE DAY.

—o—

SUPPLY,—*considered in* Committee.

(In the Committee.)

ARMY ESTIMATES, 1894-95.

1. £832,600, Works, Buildings, and Repairs: Costs, including Superintending Staff.

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SUPPLY—*continued.*

After Debate, Vote *agreed to* 1115

2. £114,500, Establishments for Military Education.

After Debate, Vote *agreed to* 1130

3. £130,600, Sundry Miscellaneous Effective Services.

After Debate, Motion made, and Question proposed,

"That the Item P, £75,000, Interest on the Imperial Defence Loan, be reduced by £25,000,"—(*Sir R. Temple*) 1146

After short Debate, Question put:—The Committee divided:—Ayes 26; Noes 93.—(Division List, No. 151) 1148

After short Debate, Vote *agreed to* 1149

4. £257,600, Salaries and Miscellaneous Charges of the War Office.

After short Debate, Motion made, and Question, "That the Chairman do report Progress, and ask leave to sit again,"—(*Mr. Campbell-Bannerman,*) —put, and *agreed to* 1150

Resolutions to be reported upon Monday next; Committee also report Progress; to sit again upon Monday next.

Parochial Electors (Registration Acceleration) (*re-committed*) **Bill (No. 282)**—Committee. [*Progress, 3rd July.*]

Bill considered in Committee.

(In the Committee.)

Clause 1.

Amendment proposed, in page 2, line 16, after the word "shall," to insert the words "if possible,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn 1156

Question proposed, "That the Clause, as amended, stand part of the Bill."

After Debate, Question put, and *agreed to* 1159

Clause 2.

Question proposed, "That the Clause stand part of the Bill."

Amendment proposed, to leave out Sub-section (2),—(*Mr. Bartley*) ... 1161

Question proposed, "That Sub-section (2) stand part of the Clause."

After short Debate, Amendment, by leave, withdrawn 1163

Clause *agreed to.*

Clause 3.

Question proposed, "That the Clause stand part of the Bill."

After short Debate, Question put, and *agreed to.*

Clause 4 *agreed to.*

Bill reported; as amended, to be considered upon Monday next.

Contagious Diseases (Animals) Acts Amendment Bill (No. 297)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. H. Gardner.*)

After short Debate, Objection being taken 1164

Second Reading deferred till Monday next.

HOUSE OF COMMONS (VACATING OF SEATS)—Motion for a Select Committee—

Motion made, and Question proposed,

"That a Select Committee be appointed to inquire and report on the circumstances attending the issue of the Writ for the Attercliffe Division of Sheffield, on the 26th day of June, 1894, and also to inquire into the Law and Practice of Parliament in reference to the Vacating of Seats in the House of Commons, and whether any and what changes it is desirable should be made therein,"—(*Mr. Secretary Asquith.*)

After short Debate, Amendment proposed, to leave out from the words "report on," in line 1, to the word "into," in line 3 inclusive,—(*Sir W. Lawson*) 1165

Question proposed, "That the words proposed to be left out stand part of the Question."

After short Debate, Amendment, by leave, withdrawn 1166

Main Question put, and *agreed to.*

Ordered, That a Select Committee be appointed to inquire and report on the circumstances attending the issue of the Writ for the Attercliffe Division of Sheffield, on the 26th day of June, 1894, and also to inquire into the Law and Practice of Parliament in reference to the Vacating of Seats in the House of Commons, and whether it is desirable that any, and, if so, what, changes should be made therein.

The Committee was accordingly nominated of,—Mr. Secretary Asquith, Mr. Attorney General, Mr. Balfour. Mr. Blake, Mr. Chamberlain, Mr. Curzon, Sir Charles Dilke, Mr. Maurice Healy, Mr. Hunter, Sir Henry James, Mr. Grant Lawson. Sir George Osborne Morgan, Sir John Mowbray, Sir Joseph Pease, and Viscount Wolmer.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That Five be the quorum.

Electric Lighting Provisional Orders (No. 3) Bill [*Lords*] **(No. 284)**—Read the third time, and passed, without amendment 1167

Electric Lighting Provisional Orders (No. 4) Bill [*Lords*] **(No. 285)**—Read the third time, and passed, without amendment.

Electric Lighting Provisional Orders (No. 5) Bill [*Lords*] **(No. 289)**—Read the third time, and passed, without amendment.

Gas Orders Confirmation (No. 1) Bill [*Lords*] **(No. 288)**—Read the third time, and passed, without amendment.

Gas Orders Confirmation (No. 2) Bill [*Lords*] **(No. 286)**—Read the third time, and passed, without amendment.

Water Orders Confirmation Bill [*Lords*] **(No. 283)**—As amended, considered ; to be read the third time upon Monday next.

Injured Animals Bill [*changed from* **Police (Slaughter of Injured Animals) Bill**] **(No. 208)**—Lords Amendments to be considered forthwith ; Considered, and agreed to, with an amendment.

MESSAGE FROM THE LORDS—

That they have *agreed to*—

Public Libraries (Scotland) Bill.

Burgh Police (Scotland) Act (1892) Amendment Bill.

Merchandise Marks (Prosecutions) Bill, without Amendment.

That they have passed a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under 'The Tramways Act, 1870,' relating to Croydon Corporation Tramways, Croydon Tramways (Extensions), and South Staffordshire Tramways." [Tramways Orders Confirmation (No. 2) Bill [*Lords*].]

Tramways Orders Confirmation (No. 2) Bill [*Lords*]—Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 307] 1168

SUPPLY—REPORT—

Resolutions [5th July] reported.

ARMY ESTIMATES, 1894-95.

1. "That a sum, not exceeding £789,600, be granted to Her Majesty, to defray the Charge for Clothing Establishments and Services which will come in course of payment during the year ending on the 31st day of March, 1895."

2. "That a sum, not exceeding £1,807,000, be granted to Her Majesty, to defray the Charge for the Supply and Repair of Warlike and other Stores, which will come in course of payment during the year ending on the 31st day of March, 1895."

Resolutions *agreed to.*

Ordered, That the Report of the Select Committee on Explosive Substances in Session 1874, together with the Minutes of Evidence, be referred to the Select Committee on Petroleum,—(*Mr. Mundella.*)

ZANZIBAR INDEMNITY—

Considered in Committee.

(In the Committee.)

Resolved, That it is expedient to authorise the Treasury to indemnify the Bank of England with respect to the Transfer of Consolidated Bank Annuities standing in the name of the late Sultan of Zanzibar, and to authorise the payment, out of the Consolidated Fund of the United Kingdom, of any money payable in pursuance of such Indemnity.

Resolution to be reported upon Monday next.

LORDS, MONDAY, JULY 9.

LICENCES IN LEWIS—Question and Observations, Lord Stanley of Alderley; Answer, The Lord Chancellor (Lord Herschell) 1169

INCOME TAX ON LIGHTHOUSES—Question and Observations, Lord Stanley of Alderley; Answer, Lord Playfair 1172

UNSANITARY CONDITION OF MALTA HARBOUR—Questions and Observations, Viscount Sidmouth; Answers, The Secretary of State for the Colonies (The Marquess of Ripon), The First Lord of the Admiralty (Earl Spencer) 1175

Industrial Schools Bill (No. 54)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^{a},"—(*The Lord Leigh*) ... 1178

After short Debate, Motion *agreed to;* Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Monday next ... 1180

Quarries Bill (No. 149)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^{a},"—(*The Earl of Chesterfield.*)

After short Debate, Motion *agreed to;* Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Thursday next ... 1182

Sea Fisheries (Shell Fish) Bill (No. 141)—

Order of the Day for the Second Reading, read.

After short Debate, *Moved*, "That the Bill be now read 2^{a},"—(*The Lord Playfair.*)

Motion *agreed to;* Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Thursday next 1183

Electric Lighting Provisional Orders (No. 3) Bill [H.L.]—Returned from the Commons agreed to.

Electric Lighting Provisional Orders (No. 4) Bill [H.L.] **(No. 47)**—Returned from the Commons agreed to.

Electric Lighting Provisional Orders (No. 5) Bill [H.L.] **(No. 50)**—Returned from the Commons agreed to.

Gas Orders Confirmation (No. 1) Bill [H.L.] **(No. 41)** — Returned from the Commons agreed to.

Gas Orders Confirmation (No. 2) Bill [H.L.] **(No. 42)** — Returned from the Commons agreed to.

MARKING OF FOREIGN AND COLONIAL PRODUCE—
Second Report from the Select Committee (with the proceedings of the Committee) made, and to be printed. Minutes of Evidence, together with an Appendix, laid upon the Table, and to be delivered out. (No. 156.)

Local Government (Ireland) Provisional Order (No. 5) Bill (No. 116)—
House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow ... 1184

Local Government Provisional Orders (No. 14) Bill (No. 150)—
Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bill be read 2^a; agreed to: Bill read 2^a accordingly.

Local Government Provisional Orders (No. 18) Bill (No. 151)—
Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bill be read 2^a; agreed to: Bill read 2^a accordingly.

Local Government (Ireland) Provisional Orders (No. 1) Bill (No. 138)—
Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bill be read 2^a; agreed to: Bill read 2^a accordingly, and committed to a Committee of the Whole House To-morrow.

Local Government (Ireland) Provisional Orders (No. 14) Bill (No. 137)—
Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bill be read 2^a; agreed to: Bill read 2^a accordingly, and committed to a Committee of the Whole House To-morrow.

Pier and Harbour Provisional Order (No. 3) Bill (No. 139)—
Moved That the Order made on the 19th day of March last ... 1185

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next"

be dispensed with, and that the Bill be read 2^{a}; agreed to: Bill read 2^{a} accordingly, and committed to a Committee of the whole House To-morrow.

Pier and Harbour Provisional Orders (No. 4) Bill (No. 142)—
Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bill be read 2^{a}; agreed to: Bill read 2^{a} accordingly, and committed to a Committee of the Whole House To-morrow.

Local Government Provisional Orders (No. 7) Bill (No. 118)—Read 3^{a} (according to Order) and passed.

Local Government Provisional Orders (No. 9) Bill (No. 119)—Read 3^{a} (according to Order), and passed.

Local Government Provisional Order (No. 10) Bill (No. 120)—Read 3^{a} (according to Order), and passed.

Local Government Provisional Orders (No. 16) Bill (No. 127)—House in Committee (according to Order): An Amendment made: Standing Committee negatived: The Report of the Amendment to be received To-morrow.

Local Government Provisional Order (No. 19) Bill (No. 128)—Read 3^{a} (according to Order), and passed.

Local Government Provisional Order (Poor Law) Bill (No. 95)—Amendments reported (according to Order), and Bill to be read 3^{a} To-morrow ... 1186

Elementary Education Provisional Orders Confirmation (Barry, &c.) Bill [H.L.] **(No. 54)**—Read 3^{a} (according to Order), and passed, and sent to the Commons.

Larceny Act Amendment Bill [H.L.] **(No. 136)**—House in Committee (according to Order): Bill reported without amendment; and re-committed to the Standing Committee.

COMMONS, MONDAY, JULY 9.

QUESTIONS.

THE EDUCATION DEPARTMENT AND VOLUNTARY SCHOOLS—Questions, Mr. Talbot; Answers, The Vice President of the Council (Mr. Acland).
THE WEST HIGHLAND RAILWAY AND THE FORT WILLIAM FORESHORES—Question, Sir D. Macfarlane; Answer, The President of the Board of Trade (Mr. Bryce) 1188
PAUPER SETTLEMENTS—Question, Mr. Macartney; Answer, The Chief Secretary for Ireland (Mr. J. Morley).
ALLEGED INTIMIDATION IN MONAGHAN—Question, Mr. Macartney; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1189
THE CORVÉE IN EGYPT—Questions, Mr. S. Smith, Mr. Pierpoint; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey).
GRAZING ON PUBLIC ROADS IN SCOTLAND—Question, Mr. Weir; Answer, The Lord Advocate (Mr. J. B. Balfour) 1191

PROTECTION OF FISHERIES IN THE WESTERN HIGHLANDS—Question, Mr. Weir; Answer, The Secretary for Scotland (Sir G. Trevelyan).

THE SALTCOATS CROFTERS SETTLEMENT—Question, Mr. Weir; Answer, The Secretary for Scotland (Sir G. Trevelyan) 1192

THE CASE OF JOHN SMITH—Question, Mr. George Palmer; Answer, The Secretary of State for the Home Department (Mr. Asquith).

SANITARY REGULATIONS AT HAMPSTEAD—Questions, Mr. Weir; Answers, The President of the Local Government Board (Mr. Shaw-Lefevre) ... 1193

SCHOOL ATTENDANCE COMMITTEES—Question, Mr. H. Hobhouse; Answer, The Vice President of the Council (Mr. Acland).

LOCAL GOVERNMENT ACT, 1894—Question, Mr. H. Hobhouse; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) ... 1194

DENOMINATIONAL TEACHING IN ELEMENTARY SCHOOLS—Question, Mr. Roche; Answer, The Vice President of the Council (Mr. Acland).

GIFTS TO THE NATION AND THE ESTATE DUTY—Question, Mr. Gibson Bowles; Answer, The Chancellor of the Exchequer (Sir W. Harcourt) 1195

PAYMENT OF ELECTION EXPENSES—Question, Mr. J. Rowlands; Answer, The Chancellor of the Exchequer (Sir W. Harcourt).

THE INHABITED HOUSE DUTY—Question, Mr. Bartley; Answer, The Chancellor of the Exchequer (Sir W. Harcourt).

MINES (EIGHT HOURS) BILL—Questions, Mr. Legh, Mr. Bartley; Answers, The Chancellor of the Exchequer (Sir W. Harcourt).

DOWNPATRICK WATER SUPPLY—Question, Mr. M'Cartan; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1196

THE CORVÉE IN EGYPT—Questions, Mr. Channing, Mr. Legh; Answers, The Under Secretary of State for Foreign Affairs (Sir E. Grey) ... 1197

ORDERS OF THE DAY.

Finance Bill (No. 303)—CONSIDERATION—

Bill, as amended, considered 1198

New Clause—

(No Estate Duty shall be paid on interest in expectancy before it falls into possession.)

"No Estate Duty shall be payable in respect of any interest in expectancy unless such interest falls into possession during the life of the person beneficially entitled thereto, and if there shall have been paid with the duty on the rest of the estate any duty which by reason of the death of the person beneficially entitled to the said interest before it falls into possession shall not be payable, the Commissioners shall repay such duty (together with the interest thereon at the rate of three pounds per centum per annum from the date of the payment thereof) to the person who paid such duty,"—(*Sir M. Hicks-Beach.*)

Clause brought up, and read the first time 1200

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put:—The House divided:—Ayes 130; Noes 189.—(Division List, No. 152) 1209

New Clause—

(Legacy and Succession Duties on interests in expectancy in certain cases.)

"Where an interest in expectancy in any real or personal property to which any person shall become entitled on any death shall, before such interest falls into possession, have passed by reason of death to any other person or persons, then one Legacy or Succession Duty only shall be paid in respect of such interest, and shall be due from the person who shall first become entitled to such property in possession, but such duty shall be at the highest rate which, if every such person had been subject to duty, would have been payable by any one of them,"—(*Sir M. Hicks-Beach.*)

FINANCE BILL—*continued.*

Clause brought up, and read the first time 1213

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put:—The House divided:—Ayes 193; Noes 231.—(Division List, No. 153) 1222

New Clause—

(Land to be taken in lieu of payment in certain cases.)

"Where any part of the estate consists of land used for the purposes of agriculture, or cultivation within the meaning of 'The Small Holdings Act, 1892,' and the owner of the land is able to show to the satisfaction of the Commissioners, or to the High Court upon appeal, that he is unable to pay the Estate Duty in respect of such land otherwise than by a forced sale of the same, or of part thereof, he may require the Commissioners to make a valuation of any specified part or parts of such land separately; and the Commissioners shall thereupon make such separate valuation, and shall give particulars thereof to the said owner of the land.

Such owner may at any time within twenty-eight days after the said particulars have been received by him give notice in writing to the Commissioners that he requires them to accept, in lieu of the duty or of any part thereof payable in respect of any land of the description in this section mentioned, a transfer of such portion or portions of the land to which the said particulars relate as will, taken at the value placed thereon by the Commissioners, be an equivalent to the said duty.

The Comptroller of Inland Revenue for the time being shall, by virtue of his appointment, be 'the Inland Revenue Trustee,' and such trustee shall, for the purpose of taking, holding, conveying, and transferring any land which shall become vested in him in pursuance of this section, be a corporation sole by the name of 'the Inland Revenue Trustee,' and shall have perpetual succession.

The Commissioners shall, upon receiving the notice in this section mentioned, be deemed to have contracted to acquire the land specified in the notice for the sum stated in the said particulars to be the value thereof, and the owner of the land shall forthwith apply, under 'The Land Transfer Act, 1875,' or any Act amending the same, that the Inland Revenue Trustee may be registered as proprietor of such land with an absolute title, and shall do, or cause to be done, all acts, matters, and things requisite or proper for effecting such registration.

If such registration is effected all costs, charges, and expenses properly incurred by such owner in effecting the same shall be recoverable by him from the Commissioners, and may be deducted out of any sum payable by him for Estate Duty in respect of any property passing upon the same death.

If the said application to register fails, then the Commissioners shall have the same right to recover Estate Duty in respect of the said land as if the notice mentioned in this section had not been given.

Whenever land shall be registered in the name of the Inland Revenue Trustee as proprietor with an absolute title in pursuance of this section, such land shall be accepted by the Commissioners, so far as its value as specified in the said particulars shall extend, in lieu and in satisfaction of the Estate Duty payable in respect of any land of the description in this section mentioned forming part of the estate, and the provisions of this Act shall apply with the necessary modifications as if the said duty had been paid in money.

Where land had become vested in the Inland Revenue Trustee in pursuance of this section, it shall be the duty of the Commissioners to give notice to the Council of every parish, district, and county in which such land is situate that applications may be made to the Commissioners for the acquisition of such land, or any part thereof, for the purposes of allotments or small holdings, and such Councils may proceed for the acquisition of such land for the purposes aforesaid under the powers conferred on them respectively by the Allotments Acts 1887 and 1890, 'The Small Holdings Act, 1892,' and 'The Local Government Act, 1894,' or any of them,"—(*Mr. Chaplin.*)

Clause brought up, and read the first time 1228

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put:—The House divided:—Ayes 147; Noes 187.—(Division List, No. 154) 1241

FINANCE BILL—*continued.*

New Clause—

After Clause 4, to insert the following Clause :—

(Provision for Estate Duty by life insurance.)

"When the deceased has, during his own life, expressly provided for payment of the Estate Duty on any property passing at his death, or for any part of such Estate Duty, by insuring his life for that purpose, such sums of money as shall be payable to his estate under such insurance policy shall not be aggregated with any other property for the purpose of determining the rate of Estate Duty, and no Estate Duty shall be payable thereon,"—(*Mr. Heneage.*)

Clause brought up, and read the first time 1242

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Motion and Clause, by leave, withdrawn 1249

New Clause—

(Exemption of estates of £5,000 of persons killed in discharge of public duty.)

"Estate Duty shall not be payable on an estate the principal value of which does not exceed five thousand pounds, in the case of any person killed directly or indirectly in the performance of his duty, either in the Army or the Navy, or who loses his life in the performance of an heroic act of saving, or attempting to save, another person from danger, disease, or accident,"—(*Mr. Bartley.*)

Clause brought up, and read the first time 1253

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Question put :—The House divided :—Ayes 83; Noes 140.—(Division List, No. 155) 1258

New Clause—

(If estate becomes again leviable within eight years half duty only to be charged.)

"When Estate Duty has been paid in respect of any property, and within eight years after the decease of the person upon whose death the duty became payable, any person to whom any part of such property passed shall die, then, in respect of so much of the said property whether real or personal which so passed to the second person as shall have been maintained unchanged by him and passes at his death, one-half only of the Estate Duty otherwise authorised by this Act shall be leviable; and this provision shall apply in respect of all successive deaths occurring within five years from the decease of the person first named in this section,"—(*Mr. Courtney.*)

Clause brought up, and read the first time 1260

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Question put :—The House divided :—Ayes 127; Noes 165.—(Division List, No. 156) 1264

New Clause—

(Remission of Estate Duty on property passing to wife or husband.)

"If the Estate Duty payable in respect of property passing on the death of the deceased to his or her wife or husband for his or her own use or benefit shall not exceed the Estate Duty payable in respect of one-third of the property passing on such death, the whole of such duty or, if such duty shall exceed the Estate Duty payable in respect of such one-third, the amount of the excess shall be remitted or repaid by the Commissioners to such wife or husband,"—(*Mr. Byrne.*)

Clause brought up, and read the first time 1265

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put :—The House divided :—Ayes 149; Noes 179. —(Division List, No. 157) 1272

FINANCE BILL—*continued.*

New Clause—

(Friendly Societies (Exemption).)

"(1) Estate Duty shall not be payable on the death of the deceased in respect of any capital sum not exceeding two hundred pounds, or any annuity the principal value of which does not exceed two hundred pounds provided by the deceased in his lifetime under the rules of any friendly, provident, or industrial society of which the deceased was a member, and payable on his death by the trustees of such society, and for the purpose of this section the Customs Annuity and Benevolent Fund shall be deemed to be a friendly society.

(2) The duty mentioned in the second paragraph of the First Schedule to this Act shall not be payable in respect of any property which would but for this section be chargeable with Estate Duty,"—(*Mr. Butcher.*)

Clause brought up, and read the first time 1274

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put :—The House divided :—Ayes 132 ; Noes 163. —(Division List, No. 158) 1278

Further Proceedings on Consideration, as amended, deferred till To-morrow.

Pilotage Bill (No. 287)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

Objection being taken, Motion made, and Question proposed, "That the Order be discharged and Bill withdrawn,"—(*Sir A. Rollit.*)

Question put, and *agreed to.*

Water Orders Confirmation Bill [*Lords*] **(No. 283)**—Read the third time, and passed, with an Amendment.

MESSAGE FROM THE LORDS,—That they have agreed to,—

Bishopric of Bristol Act (1884) Amendment Bill 1279

Notice of Accidents Bill.

Outdoor Relief (Friendly Societies) Bill.

Wild Birds Protection Act (1880) Amendment Bill.

That they have passed a Bill, intituled "An Act to make further provision for the establishment of Prize Courts ; and for other purposes connected therewith." [Prize Courts Bill [*Lords*].]

Parochial Electors (Registration Acceleration) Bill (No. 282)—As amended, considered ; to be read the third time To-morrow.

SUPPLY—REPORT—

Resolutions [6th July] reported.

ARMY ESTIMATES, 1894-5.

1. "That a sum, not exceeding £832,600, be granted to Her Majesty, to defray the Charge for the Royal Engineer Superintending Staff, and Expenditure for Royal Engineer Works, Buildings, and Repairs, at Home and Abroad (including Purchases), which will come in course of payment during the year ending on the 31st day of March, 1895."
2. "That a sum, not exceeding £114,500, be granted to Her Majesty, to defray the Charge for Establishments for Military Education, which will come in course of payment during the year ending on the 31st day of March, 1895."
3. "That a sum, not exceeding £130,600, be granted to Her Majesty, to defray the Charge for Sundry Miscellaneous Effective Services, which will come in course of payment during the year ending on the 31st day of March, 1895."

Resolutions *agreed to.*

Zanzibar Indemnity—

Resolution reported,

"That it is expedient to authorise the Treasury to indemnify the Bank of England with respect to the Transfer of Consolidated Bank Annuities standing in the name of the late Sultan of Zanzibar, and to authorise the payment, out of the Consolidated Fund of the United Kingdom, of any money payable in pursuance of such Indemnity."

Resolution *agreed to.*

Bill ordered to be brought in by Mr. Mellor, Sir John Hibbert, The Chancellor of the Exchequer, and Sir Edward Grey.

Bill presented, and read first time. [Bill 308.]

LORDS, TUESDAY, JULY 10.

Prevention of Cruelty to Children Bill (No. 144)—

Amendments reported (according to Order) 1281

Several Amendments, proposed by the Lord Chancellor, *agreed to.*

Bill to be read 3ª on Thursday next; and to be printed, as amended. (No. 160.)

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Locomotive Threshing Engines Bill (No. 124)—Reported from the Standing Committee with Amendments: the Report thereof to be received on Monday next; and Bill to be printed as amended. (No. 158.)

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Minutes of Evidence, together with an Appendix, laid upon the Table, and to be delivered out. (No. 159.)

Local Government (Ireland) Provisional Order (No. 5) Bill (No. 116)—Amendments reported (according to Order), and Bill to be read 3ª on Thursday next.

Local Government (Ireland) Provisional Order (No. 1) Bill (No. 138)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª on Thursday next.

Local Government (Ireland) Provisional Orders (No. 14) Bill (No. 137)—House in Committee (according to Order): Amendments made: Standing Committee negatived: the Report of Amendments to be received on Thursday next.

Local Government Provisional Orders (No. 16) Bill (No. 127)—Amendment reported (according to Order); and Bill to be read 3ª on Thursday next.

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And which Amendment was, to leave out the words "now considered," in order to add the words "re-committed to the former Committee,"—(*Mr. J. Stuart.*)

Question again proposed, "That the words 'now considered' stand part of the Question."

After short Debate, Question put, and *agreed to.*

Main Question put, and *agreed to;* Bill considered.

Several Amendments *agreed to.*

Motion made, and Question proposed,

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After short Debate, the Motion being opposed, the Debate stood adjourned.

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ORDERS OF THE DAY.

Finance Bill (No. 303)—
Bill, as amended, further considered 1315
New Clause—

(Power of Court to vary settlements.)

"Any person who, by an irrevocable instrument effected before the commencement of this part of the Act, has settled any property may, if Estate Duty has not already been paid in respect thereof, apply to the High Court in the manner directed by Rules of Court to have it determined, and the Court may thereupon determine how, as between the persons interested under the settlement, the payment of such duty should, having regard to the interests of such persons, be provided for, and may make such variations and additions in and to the trusts and powers contained in the instrument settling the property as may be necessary for carrying such determination into effect,"—(*Sir R. Webster.*)

Finance Bill—*continued.*

Clause brought up, and read the first time 1316

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put:—The House divided:—Ayes 195; Noes 233.—(Division List, No. 159) 1329

New Clause—

(Payment of duties in advance.)

"(1) It shall be lawful for the Governor and Company of the Bank of England, upon the request of any person desiring to provide against any duties which may become payable under this Act in respect of property passing on his death, to open an account with such person (to be called an 'Estate Duty Account') into which such person may from time to time pay sums of not less than fifty pounds at one and the same time, to be dealt with as hereinafter mentioned.

(2) Any sum paid into the Estate Duty Account of any person shall be invested by the Governor and Company of the said Bank in Consols, and accumulated.

(3) The Governor and Company of the said Bank shall, upon the death of any person, apply the amount, if any, standing to the credit of the Estate Duty Account of such person, in payment, in the first place, of the duties payable under this Act in respect of such of the property passing on his death as he shall by writing under his hand direct, and shall pay the balance, if any, of the amount standing to the credit of such account to the executor of such person, and Estate Duty shall be levied thereon at the proper graduated rate.

(4) Estate Duty shall not, save as hereinbefore provided, be paid in respect of the amount standing to the credit of the Estate Duty Account of any person at the time of his death.

(5) Any person may, with the consent of the Commissioners, but not otherwise, withdraw from the said Bank the amount for the time being standing to the credit of his Estate Duty Account.

(6) The provisions of this section shall not apply to any sum paid into the Estate Duty of any person within twelve months of his death or the investments thereof,"—(*Mr. Butcher.*)

Clause brought up, and read the first time 1331

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put:—The House divided:—Ayes 184; Noes 220.—(Division List, No. 160) 1344

New Clause—

(Works of Art. Registration.)

"(1) A register or registers of works of art shall be kept by such person or persons, public body or bodies, Corporation or Corporations, as the Commissioners shall from time to time nominate for the purpose (herein referred to as the registration authority), and any person to whom a work of art passes upon the death of the deceased may (if such work of art shall not already be registered in the name of the deceased), upon compliance with such conditions as shall from time to time be prescribed by the registration authority, register in his name in the prescribed manner a description of such work of art, and the registration authority shall thereupon give such person a certificate of registration.

(2) If a work of art forming part of property passing on the death of a deceased person shall at the time of his death be registered in his name or shall within three months after his death, or such further period as the Commissioners shall allow, be registered in the name of the person to whom it passes upon such death, such work of art shall not be aggregated with the other property passing on the death of the deceased, nor shall Estate Duty be paid in respect thereof upon the death of the deceased.

(3) If a registered work of art passing upon the death of the deceased shall be sold before any further death shall occur upon which Estate Duty shall or would but for the provisions of this section become payable, duty shall be paid to the Commissioners upon the amount of the consideration passing on such sale.

(4) Upon payment to the Commissioners of the duty under the preceding sub-section the certificate of registration shall be delivered up to the Commissioners, who shall thereupon vacate the registration and give to the person paying the duty a receipt therefor.

FINANCE BILL—*continued.*

(5) A certificate of registration and receipt for duty under this section shall be conclusive evidence of the facts therein respectively appearing.

(6) The Commissioners shall have power from time to time to make rules for the purpose of carrying the provisions of this section into effect.

(7) If a work of art forming part of property passing upon the death of the deceased shall not at the time of his death be registered in his name, or shall not within three months after his death, or such further period as the Commissioners shall allow, be registered in the name of the person to whom it passes upon such death, such work of art shall be aggregated with the other property passing on the death of the deceased and the value thereof ascertained in the manner in which the value of other personal property passing upon the death of a deceased person is ascertained under this Act.

(8) The expression 'works of art' shall include pictures, prints, books, manuscripts, antique plate and furniture, antiquities of national or historic interest, articles of vertu, and such collections thereof and such other objects or classes of objects as the Commissioners may from time to time prescribe to be within the meaning of this section,"—(*Mr. Byrne.*)

Clause brought up, and read the first time 1348

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put:—The House divided:—Ayes 86; Noes 123.—(Division List, No. 161) 1357

New Clause—

(Works of art. Exemption from duty.)

"(1) If any works of art are settled as heirlooms any person interested under the settlement may register the settlement with the Commissioners, and during the continuance thereof the duties payable under this Act shall not be levied in respect of the works of art thereby settled.

(2) If any work of art settled by a settlement registered under this section shall be sold during the continuance of the settlement, duty shall be paid on the amount of the consideration passing on such sale.

(3) If upon the determination of any settlement whereby works of art are settled, such works of art are not immediately thereupon resettled, and the settlement registered under this section, duty shall be paid on the value of such works of art.

(4) The expression 'works of art' shall include pictures, prints, antique plate and furniture, antiquities of national or historic interest, articles of vertu, and such other objects or classes of objects as the Commissioners may from time to time prescribe to be works of art within the meaning of this section,"—(*Sir R. Webster.*)

Clause brought up, and read the first time 1359

Motion made, and Question proposed, "That the Clause be read a second time" 1360

After Debate, Question put:—The House divided:—Ayes 95; Noes 143.—(Division List, No. 162) 1372

New Clause—

(Insurances for Estate and Settlement Duty.)

"1. Any person desiring to provide against the duties which may become payable under this Act, in respect of property passing on his death, may effect for that purpose a policy of assurance (to be called an 'Estate Duty Policy') upon his life.

"2. Any moneys payable upon the death of a person, under an Estate Duty Policy effected by him, shall be applied by the company or office with whom such policy is effected in payment, in the first instance, of the duties payable under this Act, in respect of so much of the property passing on the death of such person, as he shall by writing under his hand direct, and the balance, if any, of such moneys shall be paid to the executor of such person, and Estate Duty shall be levied thereon at the proper graduated rate.

"3. Save as hereinbefore provided, Estate Duty shall not be paid in respect of any moneys payable under an Estate Duty Policy,"—(*Mr. Byrne.*)

Clause brought up, and read the first time 137

FINANCE BILL—*continued.*

Motion made, and Question proposed, "That the Clause be read a second time."

After Debate, Question put:—The House divided:—Ayes 128; Noes 162.—(Division List, No. 163) 1381

New Clause—

(Gifts to the nation, or any municipal body or public institutions.)

"Estate Duty shall not be leviable in respect of any pictures, prints, books, manuscripts, or antiquities of national or historic interest given to, or bequeathed in trust for, the nation or any municipal body or any institution maintained solely for the benefit of the public,"—(*Mr. Butcher.*)

Clause brought up, and read the first time 1382

Motion made, and Question proposed, "That the Clause be read a second time."

After short Debate, Motion and Clause, by leave, withdrawn ... 1388

Amendment proposed to the Bill, in page 1, line 20, after the word "passes," to insert the words "to any other person,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 1389

After short Debate, Question put:—The House divided:—Ayes 121; Noes 157.—(Division List, No. 164.)

Motion made, and Question proposed, "That the Debate be now adjourned,"—(*Mr. A. J. Balfour.*)

Motion *agreed to.*

Further Proceeding on Consideration, as amended, deferred till To-morrow.

Parochial Electors (Registration Acceleration) Bill (No. 282)—

Order for Third Reading read.

Motion made, and Question proposed, "That the Bill be now read the third time,"—(*Mr. Shaw-Lefevre.*)

After short Debate, Question put, and *agreed to* 1390

Bill read the third time, and passed.

Mussel Scalps (Scotland) Bill (No. 169)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. Birkmyre.*)

It being Midnight, the Debate stood adjourned.

Debate to be resumed upon Thursday.

STANDING ORDERS—

Ordered, That so much of Standing Order No. 91 as fixes Five as the quorum of the Select Committee on Standing Orders be read and suspended.

Ordered, That for the remainder of the Session, Three be the quorum of the Committee, —(*Sir J. Mowbray.*)

Peebles Foot Pavements Provisional Orders Bill (No. 304)—Read a second time, and committed 1391

Uniforms Bill (No. 12)—Reported from the Select Committee, with Minutes of Evidence.

Report to lie upon the Table, and to be printed. [No. 212.]

Bill re-committed to a Committee of the Whole House for Thursday, and to be printed. [Bill 309.]

MESSAGE FROM THE LORDS—

That they have agreed to,—

Local Government Provisional Orders (No. 7) Bill.

Local Government Provisional Orders (No. 9) Bill.

Local Government Provisional Orders (No. 10) Bill.

Local Government Provisional Orders (No. 19) Bill.

That they have passed a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Education Department under The Elementary Education Act, 1870, to enable the School Boards for Barry United District, Bristol, Brotherton, Hornsey, Low Leyton, Liverpool, Sutton (Surrey), West Ham, Willesden, and York to put in force the Lands Clauses Acts." [Elementary Education Provisional Orders Confirmation (Barry, &c.) Bill [*Lords*].]

Elementary Education Provisional Orders Confirmation (Barry, &c.) Bill [*Lords*]—Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 310.]

POLICE AND SANITARY REGULATIONS BILLS—

Special Report brought up, and read.

Report to lie upon the Table, and to be printed. [No. 213.]

Minutes of Proceedings to be printed. [No. 213.]

COMMONS, WEDNESDAY, JULY 11.

PRIVATE BUSINESS.

Wallasey Embankment Bill [*Lords*]—

Bill, as amended, considered 1393

After short Debate, Bill to be read the third time 1394

ORDERS OF THE DAY.

Finance Bill (No. 303)—

Bill, as amended, considered.

Amendment proposed, in page 2, line 5, after the word "deceased," to insert the words "when situate within the United Kingdom,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 1395

After short Debate, Question put, and *negatived* 1397

Amendment proposed, in page 2, line 21, to leave out from the words "personal property," to the word "and," in line 23,—(*Sir R. Temple.*)

Question proposed, "That the words proposed to be left out stand part of the Bill" 1399

After Debate, Question put:—The House divided:—Ayes 187; Noes 119.—(Division List, No. 165) 1406

Amendment proposed, in page 2, line 29, to leave out "and all," and print the following four lines as Sub-section (2),—(*Mr. R. T. Reid.*)

Amendment *agreed to.*

Amendment proposed, in page 2, line 29, to leave out from the word "property," inclusive, to the word "Property," in line 33,—(*Mr. Gibson Bowles.*)

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FINANCE BILL—*continued.*

Question proposed, "That the words down to 'only,' in line 30, stand part of the Bill" 1408

After short Debate, Question put, and *agreed to* 1412

Amendment proposed, in page 2, line 30, to leave out from the word "if," to the word "but," in line 31, and insert the words—

"Under the law in force before the passing of this Act, Legacy or Succession Duty is payable in respect thereof, or would be so payable."—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Bill" 1413

After short Debate, Question put, and *negatived.*

Question, "That those words be there inserted," put, and *agreed to.*

Amendment proposed, in page 2, line 32, after the word "relationship," to insert the words "to the deceased,"—(*Mr. Gibson Bowles.*)

Question proposed, "That those words be there inserted" 1414

After short Debate, Amendment, by leave, withdrawn 1415

Amendment proposed, in page 2, line 33, after "not," insert "be deemed to,"—(*Mr. R. T. Reid.*)

Amendment *agreed to.*

Amendment proposed, in page 2, line 35, after the word "deceased," to insert the words

"or under a disposition made by the deceased more than 12 months before his death where possession and enjoyment of the property was *bonâ fide* assumed by the beneficiary immediately upon the creation of the trust, and thenceforward retained to the entire exclusion of the deceased, or of any benefit to him by contract or otherwise,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Amendment proposed to the proposed Amendment, in line 2, after the word "death," to insert the words

"or in the case of a disposition for value more or less than 12 months before his death,"—(*Mr. Byrne.*)

Question proposed, "That those words be inserted in the proposed Amendment" 1417

After Debate, Question put:—The House divided:—Ayes 141; Noes 202.—(Division List, No. 166) 1421

Amendment proposed to the proposed Amendment, in line 3, to leave out the words "possession and,"—(*Mr. Byrne.*)

Question proposed, "That the words 'possession and' stand part of the proposed Amendment."

After short Debate, Question put, and *agreed to* 1423

Words inserted.

Amendment proposed, in page 3, line 2, after the word "benefit," to insert the words "or the use or benefit of some person for whom he was trustee,"—(*Mr. Byrne.*) 1424

Question proposed, "That those words be there inserted."

After short Debate, Question put:—The House divided:—Ayes 148; Noes 211.—(Division List, No. 167) 1425

Amendment proposed, in page 3, line 2, after the word "benefit," to insert the words

"or in the case of a lease for the use or benefit of any person for whom the grantor was a trustee,"—(*Mr. Butcher.*)

FINANCE BILL—*continued.*

Question proposed, "That those words be there inserted."

Amendment amended by leaving out "a," and inserting "acting as" in the last line.

Amendment, as amended, *agreed to* 1426

Other Amendments *agreed to.*

Amendment proposed, in page 3, line 10, after the last Amendment, to insert the words "subject to the provisions of this Act contained,"—(*Mr. Gibson Bowles.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 3, line 12, after the word "thereof," to insert the words "but properly exempted under Section 17 shall not be aggregated,"—(*Mr. Cyril Dodd.*)

Amendment *agreed to.*

Several Amendments, proposed by Mr. R. T. Reid, *agreed to* ... 1427

Amendment proposed, in page 3, line 28, after the word "duty," to insert the words "called Settlement Estate Duty."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to.*

Amendment proposed, in page 3, line 29, to leave out the word "but," and insert the words

"except where the only life interest in the property after the death of the deceased is that of a wife or husband of the deceased; but

(b) during the continuance of the settlement the settlement Estate Duty shall not be payable more than once,"—(*Mr. R. T. Reid.*)

Question proposed, "That the word 'but' stand part of the Bill" ... 1428

After short Debate, Question put, and *negatived.*

Question, "That those words be there inserted," put, and *agreed to.*

Amendment proposed, in page 3, line 31, to leave out from the word "settlement," to "payable," in line 32, and insert the words

"the Estate Duty shall not, nor shall any of the duties mentioned in the fifth paragraph of the First Schedule to this Act be,"—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

After short Debate, Question put, and *negatived.*

Amendment *agreed to* 1429

Amendment proposed, in page 3, line 33, to leave out the words "unless the deceased," and insert the words "until the death of a person who,"—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

After short Debate, Question put, and *negatived.*

Question, "That those words be there inserted," put, and *agreed to.*

Amendment proposed, in page 3, line 34, to leave out the words "or had been at any time,"—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Bill" 1430

After short Debate, Question put:—The House divided:—Ayes 217; Noes 174.—(Division List, No. 168) 1433

FINANCE BILL—*continued.*

Amendments, proposed by Mr. Butcher and Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 3, line 39, after the word "payable," to insert the words—

"If, upon the death of the deceased, a life or any less interest in such property arises to the wife or husband of the deceased, the payment of the Estate Duty and the further settlement Estate Duty shall (if otherwise payable) be postponed till after the determination of such interest,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put:—The House divided:—Ayes 161; Noes 212.—(Division List, No. 169) 1436

It being after half-past Five of the clock, Further Proceeding on Consideration, as amended, stood adjourned.

Further Proceeding to be resumed To-morrow.

Elementary Education Bill (No. 302)—

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time,"—(*Mr. Acland.*)

After short Debate, it being after half-past Five of the clock, and Objection being taken to Further Proceeding, the Debate stood adjourned.

Debate to be resumed To-morrow.

LORDS, THURSDAY, JULY 12.

MESSAGE FROM HER MOST GRACIOUS MAJESTY THE QUEEN—ENDOWED SCHOOLS ACT, 1869, AND AMENDING ACTS, AND WELSH INTERMEDIATE EDUCATION ACT, 1889 (DENBIGHSHIRE SCHEME)—

Her Majesty's Answer to the Address of the 19th of June last delivered by the Lord Steward (*M. Breadalbane*), and read as follows:—

"I have received your Address praying that I will withhold my consent to all that part of the scheme for the county of Denbigh which relates to the Ruthin Grammar School: I will comply with your advice" 1437

MESSAGE FROM HER MOST GRACIOUS MAJESTY THE QUEEN—ENDOWED SCHOOLS ACT, 1869, AND AMENDING ACTS, AND WELSH INTERMEDIATE EDUCATION ACT, 1889 (DENBIGHSHIRE SCHEME)—

Her Majesty's Answer to the Address of the 19th of June last delivered by the Lord Steward (*M. Breadalbane*), and read as follows:—

"I have received your Address praying that I will withhold my consent to the following portion of the Denbighshire Education Scheme, Clause 87, Sub-section (*b.*) from the word 'boarding-house' to the end, and the whole of Sub-section (*c.*): I will comply with your advice."

Coal Mines (Check Weigher) Bill (No. 153)—

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^a,"—(*The Earl of Chesterfield.*)

Motion *agreed to;* Bill read 2^a accordingly, and committed to a Committee of the Whole House on Monday next 1439

Injured Animals Bill (No. 134)—

Commons Amendment to Lords Amendments considered (according to Order).

After short Debate, Commons Amendment *agreed to.*

ARMY EXAMINATIONS—Questions and Observations, The Earl of Strafford; Answer, The Under Secretary of State for War (Lord Sandhurst).

EDUCATION CODE AND REPORT—Questions and Observations, Lord Norton; Answer, The First Lord of the Treasury and Lord President of the Council (The Earl of Rosebery) 1445

Local Government Provisional Orders (No. 11) Bill (No. 121)—House in Committee (according to Order): an Amendment made: Standing Committee negatived; the Report of the Amendment to be received To-morrow.

Local Government Provisional Orders (No. 12) Bill (No. 122)—House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

Local Government Provisional Orders (No. 13) Bill (No. 125)—House in Committee (according to Order): Amendments made: Standing Committee negatived; and Bill to be read 3ª To-morrow 1446

Local Government (Ireland) Provisional Order (No. 5) Bill (No. 116)—Read 3ª (according to Order), with the Amendments, and passed, and returned to the Commons.

Local Government (Ireland) Provisional Order (No. 1) Bill (No. 138)—Read 3ª (according to Order), and passed.

Local Government (Ireland) Provisional Orders (No. 14) Bill (No. 137)—Amendments reported (according to Order), and Bill to be read 3ª To-morrow.

Local Government Provisional Orders (No. 16) Bill (No. 127)—Read 3ª (according to Order), with the Amendment, and passed, and returned to the Commons.

Quarries Bill [H.L.] **(No. 149)**—House in Committee (according to Order); Bill reported without Amendment; and re-committed to the Standing Committee.

Sea Fisheries (Shell Fish) Bill (No. 141)—House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

Larceny Act Amendment Bill [H.L.] **(No. 136)**—Read 3ª (according to Order), and passed, and sent to the Commons.

Parochial Electors (Registration Acceleration) Bill—Brought from the Commons; read 1ª; and to be printed. (No. 162.)

Statute Law Revision Bill [H.L.]—*Presented* (*The Lord Chancellor*); read 1ª; to be printed; and to be read 2ª on Monday next. (No. 161) ... 1447

COMMONS, THURSDAY, JULY 12.

PRIVATE BUSINESS.

Thames Conservancy Bill (*by Order*)—

Order read, for resuming Adjourned Debate on Question proposed [10th July],

"That Standing Orders 223 and 243 be suspended, and that the Bill be now read the third time,"—(*Dr. Farquharson.*)

Question again proposed.

Debate resumed.

Amendment proposed, to leave out from the word "That," to the end of the Question, in order to add the words "the Bill be re-committed to the former Committee,"—(*Sir T. Sutherland.*)

THAMES CONSERVANCY BILL—*continued.*

Question proposed, "That the words proposed to be left out stand part of the Question" 1452
After Debate, Amendment, by leave, withdrawn 1462
Main Question put, and *agreed to.*
(Queen's Consent, and Prince of Wales' Consent, given.)
Bill read the third time, and passed.

QUESTIONS.

WELSH BURIAL GROUNDS—Question, Mr. Stanley Leighton; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 1463
SMALL HOLDINGS IN SCOTLAND—Question, Mr. Seymour Keay; Answer, The Secretary for Scotland (Sir G. Trevelyan).
VOLUNTEER LONG-SERVICE MEDAL—Questions, Colonel Howard Vincent, Sir F. Dixon-Hartland; Answers, The Secretary of State for War (Mr. Campbell-Bannerman) 1464
THE COLONIES AND IMPERIAL DEFENCE—Questions, Colonel Howard Vincent, Mr. Arnold-Forster; Answers, The Under Secretary of State for the Colonies (Mr. S. Buxton) 1465
RAILWAY PASSES FOR MILITIAMEN—Question, Mr. Dixon; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) 1466
ARMY BOOTS—Question, Captain Norton; Answer, The Financial Secretary to the War Office (Mr. Woodall).
METROPOLITAN POLICE BOOTS—Questions, Captain Norton; Answers, The Secretary of State for the Home Department (Mr. Asquith) ... 1467
ARTILLERY PRACTICE ON THE FIRTH OF CLYDE—Question, Sir C. Cameron; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) ... 1468
FROZEN MEAT SUPPLIES AT GIBRALTAR—Question, Mr. Colston; Answer, The Secretary of State for War (Mr. Campbell-Bannerman) ... 1469
BEHAR CADASTRAL SURVEY—Question, Mr. Knatchbull-Hugessen; Answer, The Secretary of State for India (Mr. H. H. Fowler).
NAVAL CONSTRUCTION — Question, Mr. Arnold-Forster; Answer, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth) ... 1470
INSANITATION IN THE FINCHLEY ROAD—Question, Mr. Weir; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) ... 1471
ARDCHATTAN EPISCOPAL SCHOOL—Question, Sir D. Macfarlane; Answer, The Secretary for Scotland (Sir G. Trevelyan).
GOVERNMENT ADVERTISEMENTS—Question, Mr. Hanbury; Answer, The Secretary to the Treasury (Sir J. T. Hibbert).
CUMBERLAND ASSIZES AND SESSIONS — Question, Mr. J. W. Lowther; Answer, The Secretary of State for the Home Department (Mr. Asquith) 1472
GOVERNMENT MESSENGERS IN GLASGOW—Question, Mr. Parker Smith; Answer, The Secretary to the Treasury (Sir J. T. Hibbert).
THE EDUCATION DEPARTMENT AND SCHOOL GRANTS—Question, Viscount Cranborne; Answer, The Vice President of the Council (Mr. Acland) 1473
THE CANADIAN CATTLE TRADE—Questions, Mr. Chaplin, Sir J. Leng, Dr. Farquharson; Answers, The President of the Board of Agriculture (Mr. H. Gardner).
CHAIRMEN OF DISTRICT COUNCILS AS JUSTICES OF THE PEACE—Question, Mr. Rankin; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) 1475
OPEN SPACES AT DEPTFORD—Question, Mr. Darling; Answer, The Civil Lord of the Admiralty (Mr. E. Robertson).

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The "Costa Rica Packet"—Question, Mr. Hogan; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey) 1476

The Volunteer Capitation Grant—Questions, Mr. Colston; Answers, The Secretary of State for War (Mr. Campbell-Bannerman).

A Trade Dispute in Wales—Question, Mr. Randell; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 1477

Swaziland—Questions, Mr. Cayzer; Answers, The Under Secretary of State for the Colonies (Mr. S. Buxton).

Gunpowder in British Central Africa—Question, Commander Bethell; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey) 1478

Duties on British Goods in South Africa—Questions, Colonel Howard Vincent; Answers, The Under Secretary of State for the Colonies (Mr. S. Buxton), The Chancellor of the Exchequer (Sir W. Harcourt).

Commandeering in the Transvaal—Question, Sir E. Ashmead-Bartlett; Answer, The Under Secretary of State for the Colonies (Mr. S. Buxton) 1479

The Accident in a Lanarkshire Mine—Questions, Mr. Caldwell; Answers, The Secretary of State for the Home Department (Mr. Asquith) 1480

Leaflets on Agriculture—Question, Mr. Heywood Johnstone; Answer, The President of the Board of Agriculture (Mr. H. Gardner).

The Dredging of the Medway—Question, Mr. Knatchbull-Hugessen; Answer, The Civil Lord of the Admiralty (Mr. E. Robertson).

Merchandise Marks (Cutlery) Bill—Questions, Mr. Stuart-Wortley; Answers, The Secretary to the Board of Trade (Mr. Burt) ... 1481

The Proposed New Post Office for Wolverhampton—Question, Sir A. Hickman; Answer, The Secretary to the Treasury (Sir J. T. Hibbert).

Scottish Police Pensions—Questions, Mr. Paul, Mr. Hunter; Answers, The Secretary for Scotland (Sir G. Trevelyan) 1482

Library Commissioners—Question, Mr. Macdonald; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) ... 1483

A Statue of Oliver Cromwell—Questions, Mr. Everett, Mr. Darling; Answers, The First Commissioner of Works (Mr. H. Gladstone).

Assistant Warders in Prisons—Question, Mr. W. Long; Answer, The Secretary of State for the Home Department (Mr. Asquith) ... 1484

Bankruptcy Proceedings—Questions, Mr. Heywood Johnstone; Answers, The Attorney General (Sir J. Rigby).

Jabez Balfour—Questions, Sir E. Ashmead-Bartlett; Answer, The Attorney General (Sir J. Rigby) 1485

The Vacant Lordship of Appeal—Question, Mr. D. A. Thomas; Answer, The Chancellor of the Exchequer (Sir W. Harcourt) ... 1486

The Civil List Pension to Professor Rhys-Davids—Questions, Mr. Bartley, Mr. Paul, Mr. Byles; Answers, The Chancellor of the Exchequer (Sir W. Harcourt).

County Councils and Light Railways—Question, Colonel Howard Vincent; Answer, The President of the Local Government Board (Mr. Shaw-Lefevre) 1488

Exton School—Question, Viscount Wolmer; Answer, The Vice President of the Council (Mr. Acland).

Scotch Prisons—Mat-Making—Questions, Mr. Quilter; Answers, The Secretary for Scotland (Sir G. Trevelyan) 1489

FINANCE BILL—*continued.*

After short Debate, Question put:—The House divided:—Ayes 68; Noes 125.—(Division List, No. 173) 1526

Amendment proposed to the proposed Amendment, in line 2, after the word "shall," to insert the words "unless the Estate Duty is paid by instalments as hereinafter provided,"—(*Sir R. Webster.*)

Question proposed, "That those words be inserted in the proposed Amendment."

After short Debate, Amendment to the proposed Amendment, by leave, withdrawn 1527

Amendment proposed to the proposed Amendment, in line 8, after the word "property," to insert the words "or upon so much of an Inland Revenue Affidavit as relates to chattels real,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be inserted in the proposed Amendment."

After short Debate, Question put, and *negatived.*

Amendment proposed to the proposed Amendment, in line 10, to leave out from the word "instalments," to the words "and the," in line 13, and insert the words—

"Whereof the first instalment shall be due at the expiration of twelve months after the date on which the successor became entitled in possession to his succession, or to the receipt of the income and profit thereof,"—(*Sir R. Temple.*)

Question proposed, "That the words down to the word 'date,' in line 11, inclusive, stand part of the proposed Amendment" 1528

After Debate, Amendment to the proposed Amendment, by leave, withdrawn 1532

Amendments proposed to the proposed Amendment, in line 11, to leave out the words "of the death," and insert the words "at which the first instalment is due"; and in line 12, to leave out the words "with the said interest,"—(*Mr. Brodrick.*)

Amendments *agreed to.*

Amendment, as amended, *agreed to.*

Amendment proposed, in page 5, line 18, after the word "debts," to insert the words

"(including debts due from the deceased, if domiciled in the United Kingdom to persons resident out of the United Kingdom),"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 1533

After short Debate, Amendment, by leave, withdrawn 1534

Amendment proposed, in page 5, line 18, after the word "incumbrances," to insert the words

"and for the reasonable expenses of any valuation required for the purposes of this Act,"—(*Mr. Heywood Johnstone.*)

Question proposed, "That those words be there inserted" 1535

After short Debate, Question put:—The House divided:—Ayes 109; Noes 161.—(Division List, No. 174) 1537

Amendment proposed, in page 5, line 18, after the word "incumbrances," to insert the words

"and for any sum which the deceased had covenanted to pay on or after his death to the trustees of any settlement made in consideration of marriage, and upon which he had paid interest to such trustees, at the rate of not less than three per centum per annum from the date of such settlement,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted" 1538

FINANCE BILL—*continued.*

After Debate, Question put:—The House divided:—Ayes 131; Noes 161.—(Division List, No. 175) 1544

Amendment proposed, in page 5, line 22, to leave out from the word "created," to the word "take," in line 24, and insert the words "for valuable consideration or,"—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Bill" 1545

After short Debate, Amendment, by leave, withdrawn.

Several Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 5, line 33, to leave out Sub-section (2) of Clause 7,—(*Mr. Gibson Bowles.*)

Question proposed, "That the words of the sub-section down to the word 'on,' in line 8, stand part of the Bill" 1546

After short Debate, Question put:—The House divided:—Ayes 138; Noes 103.—(Division List, No. 176) 1547

The following further Amendments were *agreed to:—*

Page 5, line 38, leave out "on," and insert "in respect of."

Page 5, line 42, at end, insert—

"(3.) Where the Commissioners are satisfied that any additional expense in administering or realising property has been incurred by reason of the property being situate out of the United Kingdom, they may make an allowance from the value of the property on account of such expense not exceeding in any case five per centum on the value of the property,"—(*Mr. R. T. Reid.*)

Further Proceeding on Consideration, as amended, deferred till To-morrow 1548

MESSAGE FROM THE LORDS,—That they have agreed to,—

Local Government Provisional Order (Poor Law) Bill.

Zanzibar Indemnity Bill (No. 308)—Read a second time, and committed for To-morrow.

Nautical Assessors (Scotland) Bill—*Ordered (The Lord Advocate, Sir George Trevelyan, The Solicitor General for Scotland:)*—Bill presented, and read first time. [Bill 312.]

BRITISH MUSEUM [PURCHASE OF LAND]—

Considered in Committee.

(In the Committee.)

1. Resolved, That it is expedient to authorise the issue, out of the Consolidated Fund of the United Kingdom, of a sum not exceeding £200,000, for the purchase of certain lands by the Trustees of the British Museum.
2. Resolved, That it is expedient to authorise the National Debt Commissioners to lend to the Treasury the said sum or part thereof, and to authorise the payment, out of moneys to be provided by Parliament, or (if those moneys are insufficient), out of the Consolidated Fund, of any annuity and interest required for the repayment of such loan,—(*Sir J. T. Hibbert.*)

Resolutions to be reported To-morrow.

LORDS, FRIDAY, JULY 13.

LONDON COUNTY COUNCIL — THE DUCHY OF LANCASTER AND BETTERMENT—Motion for Papers 1549

Moved, "That there be laid before the House correspondence which has passed between the Duchy of Lancaster and the London County Council with reference to the purchase from the Duchy of the reversion to the freehold of property required for widening Wellington Street and the Strand; and as to the conditions imposed by the Duchy against any claim by the London County Council to levy a 'betterment' charge on property between Wellington Street, the Strand, Savoy Street, and Wellington Place,"—(*The Earl of Onslow.*)

London County Council—*continued.*

After Debate, Motion *agreed to.*

Correspondence laid before the House, and to be printed. (No. 164) ... 1554

Commissioners of Works Bill (No. 68)—Returned from the Commons with the Amendments *agreed to* 1555

Outdoor Relief (Friendly Societies) Bill (No. 146)—Returned from the Commons with the Amendments *agreed to.*

Wild Birds Protection Act (1880) Amendment Bill (No. 148)—Returned from the Commons with the Amendments *agreed to.*

Local Government Provisional Order (Poor Law) Bill—Returned from the Commons with the Amendments *agreed to.*

Pier and Harbour Provisional Orders (No. 3) Bill (No. 139)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee *negatived;* and Bill to be read 3ª on Monday next.

Pier and Harbour Provisional Order (No. 4) Bill (No. 142)—House in Committee (according to Order): Bill reported without Amendment: Standing Committee *negatived;* and Bill to be read 3ª on Monday next.

Water Orders Confirmation Bill [H.L.] **(No. 44)** — Commons Amendment considered (according to Order), and *agreed to.*

Local Government Provisional Orders (No. 11) Bill (No. 121)—Amendment reported (according to Order); and Bill to be read 3ª on Monday next.

Local Government Provisional Orders (No. 13) Bill (No. 125)—Amendments reported (according to Order), and Bill to be read 3ª on Monday next.

Local Government (Ireland) Provisional Order (No. 14) Bill (No. 137)—Read 3ª (according to Order), with the Amendments, and passed, and returned to the Commons.

Valuation of Lands (Scotland) Acts Amendment Bill [H.L.]—*Presented* (*The Lord Privy Seal* [*L. Tweedmouth*]); read 1ª; and to be printed. (No. 163) ... 1556

COMMONS, FRIDAY, JULY 13.

QUESTIONS.

—o—

Diseased Sheep at Ardrishaig—Questions, Sir D. Macfarlane; Answers, The President of the Board of Agriculture (Mr. H. Gardner).

Nursing of Fever Patients in India—Question, Viscount Folkestone; Answer, The Secretary of State for India (Mr. H. H. Fowler) ... 1557

Burial of Seamen at Antwerp—Question, Mr. Carvell Williams; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey).

The East Indian Railway—Question, Sir J. Kitson; Answer, The Secretary of State for India (Mr. H. H. Fowler) 1558

Land Purchase in Ireland—Question, Mr. Tully; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1559

The Coastguard in Cornwall—Question, Mr. Luttrell; Answer, The Civil Lord of the Admiralty (Mr. E. Robertson) 1560

Native Outbreak in Fiji—Question, Mr. Hogan; Answer, The Under Secretary of State for the Colonies (Mr. S. Buxton).

The Central Telegraph Office—Question, Mr. M'Cartan; Answer, The Postmaster General (Mr. A. Morley) 1561

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THE CONCILIATION CLAUSE OF THE RAILWAY AND CANAL TRAFFIC ACT—Questions, Mr. Dodd, Mr. Knatchbull-Hugessen; Answers, The President of the Board of Trade (Mr. Bryce).

THE UMARIA COLLIERIES, CENTRAL INDIA—Question, Mr. Schwann; Answer, The Secretary of State for India (Mr. H. H. Fowler) ... 1562

ADMIRALTY CONTRACTS AND FAIR WAGES—Questions, Mr. A. Grove; Answers, The Secretary to the Admiralty (Sir U. Kay-Shuttleworth)... 1564

SOUTH LEITRIM MAILS—Question, Mr. Tully; Answer, The Postmaster General (Mr. A. Morley).

PROHIBITED MEETINGS IN CLARE—Question, Colonel Nolan; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1565

GUN LICENCES IN IRELAND—Question, Colonel Nolan; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1566

RESIDENCE OF DISPENSARY MEDICAL OFFICER—Question, Colonel Nolan; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1567

WATERFORD AND LIMERICK RAILWAY COMPANY'S LINES—Question, Colonel Nolan; Answer, The President of the Board of Trade (Mr. Bryce).

SHIPPING OF EXPLOSIVES AT PLYMOUTH—Question, Mr. Bartley; Answer, The President of the Board of Trade (Mr. Bryce) 1568

GOVERNMENT OFFICIALS AND CIVIC OFFICES—Question, Mr. E. J. C. Morton; Answer, The Civil Lord of the Admiralty (Mr. E. Robertson) 1569

PROVINCIAL TELEGRAPH STAFF GRIEVANCES—Question, Mr. J. O'Connor; Answer, The Postmaster General (Mr. A. Morley).

INDIAN CANTONMENT ACTS—Questions, Mr. Stansfeld; Answers, The Secretary of State for India (Mr. H. H. Fowler) 1570

CATTLE POISONING IN COUNTY CLARE—Questions, Mr. T. W. Russell, Mr. Sexton; Answers, The Chief Secretary for Ireland (Mr. J. Morley).

SPECIAL POLICE PROTECTION IN IRELAND—Question, Mr. T. W. Russell; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1571

IRISH ADMINISTRATIVE REPORTS—Question, Mr. T. W. Russell; Answer, The Chief Secretary for Ireland (Mr. J. Morley) 1572

AUSTRALIAN MAILS AND THE UNITED STATES RIOTS—Question, Mr. Hogan; Answer, The Postmaster General (Mr. A. Morley).

THE BRITISH EMPIRE TRADE CONFERENCE AT OTTAWA—Questions, Colonel Howard Vincent, Mr. Gibson Bowles, Mr. James Lowther; Answers, The Chancellor of the Exchequer (Sir W. Harcourt).

ELECTRIC LIGHTING IN PARLIAMENT—Question, Sir J. Goldsmid; Answer, The First Commissioner of Works (Mr. H. Gladstone) ... 1574

DYCE'S FRESCOES—Question, Sir J. Goldsmid; Answer, The First Commissioner of Works (Mr. H. Gladstone).

THE WARINA COLLISION—Question, Sir E. Ashmead-Bartlett; Answer, The Under Secretary of State for Foreign Affairs (Sir E. Grey).

ORDERS OF THE DAY.

—o—

Finance Bill (No. 303)—

Bill, as amended, further considered 1575

Amendment proposed, in page 5, line 42, at end, insert—

"Where any property passing on the death of the deceased is situate in a foreign country, and the Commissioners are satisfied that by reason of such death any duty is payable in that foreign country in respect of that property, they shall make an allowance of the amount of that duty from the value of the property,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

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FINANCE BILL—*continued.*

After short Debate, Question put, and *agreed to* 1576

Amendment proposed, in page 6, line 7, after the word "property," to insert the words "ceasing to be used and occupied as agricultural property,"—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted" 1577

After short Debate, Amendment, by leave, withdrawn 1578

Amendment proposed, in page 6, line 9, after the word "have," to insert the words "been allowed in that assessment, and also such other deductions as have,"—(*Mr. Hanbury.*)

Question proposed, "That those words be there inserted."

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 6, line 12, to leave out the word "five," and insert the word "ten,"—(*Sir R. Temple.*)

Question proposed, "That the word 'five' stand part of the Bill" ... 1579

After short Debate, Amendment, by leave, withdrawn 1580

Several Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 6, lines 24 and 25, to leave out the words "at that time," and insert the words "when it falls into possession,"—(*Sir M. Hicks-Beach.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

After short Debate, Question put, and *negatived* 1581

Question proposed, "That those words be there inserted."

Question put, and *agreed to.*

Amendment proposed, to leave out lines 34 to 36,—(*Sir M. Hicks-Beach.*)

Question proposed, "That lines 34 to 36 stand part of the Bill."

After short Debate, Question put, and *negatived.*

Amendment, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 7, line 2, after the word "necessary," to insert the words—

"(8) Where the Commissioners require a valuation to be made by a person named by them, the reasonable costs of such valuation shall be defrayed by the Commissioners.

"(9) Property passing on any death shall not be aggregated more than once, nor shall Estate Duty in respect thereof be more than once levied on the same death,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Amendment proposed to the proposed Amendment, in line 2, to leave out the word "reasonable,"—(*Mr. Grant Lawson.*)

Question proposed, "That the word 'reasonable' stand part of the proposed Amendment" 1582

After short Debate, Question put, and *agreed to* 1584

Amendment (*Mr. R. T. Reid*) *agreed to* 1585

Amendment proposed, in page 7, line 9, after the word "Majesty," to insert the words

"and for the purpose of payment of sums under one hundred pounds requiring representation,"—(*Mr. R. T. Reid.*)

FINANCE BILL—*continued.*

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to* 1586

Amendment proposed, in page 7, line 10, after the word "Act," to insert the words—

"Sections 12 to 14 of The Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), and Section 47 of The Local Registration of Title (Ireland) Act, 1891 (54 & 55 Vict., c. 66), shall apply as if Estate Duty were therein mentioned as well as Succession Duty, and as if an account were not settled within the meaning of any of the above sections until the duty payable on such account has been paid,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Amendment proposed to the proposed Amendment, to leave out from the word "duty," in line 4, to the end thereof,—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the proposed Amendment" 1587

After short Debate, Amendment to the proposed Amendment, by leave, withdrawn 1588

Amendment amended, by leaving out from the word "the," in line 5, to the end thereof, and adding the words "time for the payment of the duty on such account has arrived," instead thereof.

Amendment, proposed by Mr. R. T. Reid, *agreed to* 1590

Amendment proposed, in page 7, line 15, to leave out from the word "property," to the word "but," in line 17, and insert the words "passing to him as executor of the deceased,"—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 7, lines 17 and 18, to leave out the words "assets of which he has control," and insert the words "the assets to which he is entitled as executor,"—(*Mr. R. T. Reid.*)

Question, "That the words proposed to be left out stand part of the Bill," put, and *negatived* 1591

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to.*

Amendment proposed, in page 7, line 20, to leave out the word "thereon," and insert the words "in respect of such property,"—(*Mr. R. T. Reid.*)

Question, "That the word 'thereon' stand part of the Clause," put, and *negatived* 1592

Question, "That those words be there inserted," put, and *agreed to.*

Amendment proposed, in page 7, line 22, to leave out from the word "property," to the word "every," in line 23, and insert the words "for the time being under his control,"—(*Sir R. Webster.*)

Question, "That the words proposed to be left out stand part of the Bill," put, and *agreed to.*

Amendment proposed, in page 7, line 24, to leave out from the word "person," to the word "and," in line 25, and insert the words "to whom any property passes on such death,"—(*Sir R. Webster.*)

Question, "That the words proposed to be left out stand part of the Bill," put, and *agreed to.*

FINANCE BILL—*continued.*

Amendment proposed, in page 7, line 25, to leave out from the word "vested" to the word "shall," in line 27,—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

After short Debate, Question put, and *agreed to* 1593

Amendment proposed, in page 7, at the end of line 30, after the word "property," to insert the words—

"Provided that nothing in this section contained shall render a person accountable for duty who acts merely as the agent or bailiff for another person in the management of the property,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to.*

Amendment proposed, in page 7, line 31, after the word "duty," to insert the words

"shall be a debtor to the Crown for the amount of unpaid duty upon which he is accountable, and also every such person,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Amendment proposed to the proposed Amendment, after the word "accountable," to insert the words—

"But any proceedings against him to recover such unpaid duty shall be subject to the provisions and limitations of The Debtors' Act, 1869,"—(*Sir A. Rollit.*)

Question proposed, "That those words be inserted in the proposed Amendment" 1598

Amendment to the proposed Amendment, by leave, withdrawn ... 1610

Amendment, by leave, withdrawn.

Other Amendments made.

Amendment proposed, in page 8, line 9, after the word "arrear," to insert as a new sub-section—

"(7) The Commissioners on application from a person accountable for the duty on any property forming part of an estate shall, where they consider that it can conveniently be done, certify the amount of the valuation accepted by them for any class of property forming part of such estate,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

After Debate, Amendment proposed to the proposed Amendment, after the word "class," to insert the words "or description of property,"—(*Mr. Grant Lawson*) 1612

Question proposed, "That those words be inserted in the proposed Amendment."

Question put, and *agreed to.*

Amendment, as amended, *agreed to.*

Formal Amendments *agreed to.*

Amendment proposed, in page 8, line 12, to leave out from the word "extent," to the end of Sub-section (7) of Clause 8,—(*Sir R. Temple*) 1613

Question proposed, "That the words 'and on payment of such interest,' stand part of the Bill."

After short Debate, Question put, and *agreed to.*

Amendment proposed, in page 8, line 13, to leave out from the word "exceeding," to the word "and," in line 14, and insert the words "three per cent,"—(*Sir R. Webster.*)

FINANCE BILL—*continued.*

Question proposed, "That the words proposed to be left out stand part of the Bill" 1615

After short Debate, Question put:—The House divided:—Ayes 163; Noes 114.—(Division List, No. 177.)

Amendment proposed, in page 8, line 15, after the word "fit," to insert the words—

"And where the Commissioners have allowed payment of Estate Duty in respect of property passing to the executor as such to be postponed, probate or letters of administration shall be granted if the certificate to be given by the proper officer of the court, under section thirty of The Customs and Inland Revenue Act, 1881, shows that the Commissioners have allowed such payment to be postponed,"—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted" 1616

After short Debate, Question put, and *negatived.*

Amendment proposed, in page 8, line 16, to leave out Sub-section (8) of Clause 8,—(*Sir R. Temple.*)

Question, "That the words proposed to be left out stand part of the Bill," put, and *agreed to.*

Amendment proposed, in page 8, line 17, after the word "duty," to insert the words

"but no person shall, in the absence of fraud on his part, be liable to pay interest on more than six years' arrears of Estate Duty,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 1617

After short Debate, Amendment, by leave, withdrawn 1620

After short Debate, Amendment *agreed to*, as follows:—

"If after the expiration of 20 years from a death upon which Estate Duty became leviable any such duty remains unpaid, the Commissioners may, if they think fit, on the application of any person accountable or liable for such duty or interested in the property in respect of which the duty is leviable, remit the payment of duty or any part thereof or interest thereon,"—(*Mr. Byrne*) 1621

Amendment proposed, in page 8, line 20, after the word "them," to insert the words "and in cases where the over-payment was due to over-valuation by the Commissioners,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to* 1623

Amendment proposed, in page 8, line 43, at end, insert—

"(14) The form of certificate required to be given by the proper officer of the court under Section 30 of The Customs and Inland Revenue Act, 1881, may be varied by a rule of court in such manner as may appear necessary for carrying into effect this Act,"—(*Mr. R. T. Reid.*)

Amendment *agreed to.*

Amendment proposed, in page 8, line 43, after the last Amendment, to insert the words—

"(15) Nothing in this section shall render liable to duty a *bonâ fide* purchaser for valuable consideration without notice,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Amendment proposed to the said proposed Amendment, after the words "liable to," to insert the words "or accountable for,"—(*Mr. Butcher.*)

Question proposed, "That the words 'or accountable for' be there inserted."

After short Debate, Question put, and *agreed to* 1625

Amendment, as amended, *agreed to.*

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FINANCE BILL—*continued.*

Amendment proposed, in page 9, line 3, after the word "shall," to insert the words "subject to all incumbrances existing at the death of the deceased,"—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted" 1626

After Debate, Question put:—The House divided:—Ayes 45; Noes 107.—(Division List, No. 178) 1629

Amendment proposed, in page 9, line 4, after the word "leviable," to insert the words—

"Provided that the property shall not be so chargeable as against a *bonâ fide* purchaser thereof for valuable consideration without notice,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to* 1630

Several Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 9, line 23, after the word "property," to insert the words "not passing to the executor as such,"—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *negatived.*

Several Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 9, line 28, before the words "a person," to insert the words—

"An executor acting in the administration of an estate may, before probate or letters of administration have been granted to him, raise the amount of Estate Duty for which he is accountable, and any expenses properly paid or incurred by him in respect thereof, by sale or mortgage of the personal property (wheresoever situate) of which the deceased was competent to dispose at his death, and,"—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted" 1631

After Debate, Question put:—The House divided:—Ayes 66; Noes 126.—(Division List, No. 179) 1638

Several Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 9, line 42, at the end, to insert the words—

"(8)—

(i) Nothing in this Act contained shall affect any person dealing for money or money's worth with any property liable to a charge created under this Act unless he had notice of such charge;

(ii) A person shall not be deemed to have notice of a charge created under this Act unless—

(a) It is within his own knowledge, or would have come to his knowledge if such inquiries and inspections had been made as ought reasonably to have been made by him; or

(b) in the same transaction with respect to which a question of notice to such purchaser or mortgagee, or person dealing for money or money's worth arises, it has come to the knowledge of his counsel as such, or of his solicitor or other agent as such, or would have come to the knowledge of his solicitor or other agent as such if such inquiries and inspections had been made as ought reasonably to have been made by such solicitor or agent;

(iii.) Upon the transfer of any stocks, funds, shares, debentures, or securities, the transfer of which is effected or perfected by entry in a book or register, nothing done or suffered under this Act shall prevent such entry being made, or prejudicially affect the person making the same,"—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted" 1640

After short Debate, Question put:—The House divided:—Ayes 90; Noes 146.—(Division List, No. 180) 1643

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FINANCE BILL—*continued.*

Amendment proposed, in page 10, line 10, at end, insert—

"No appeal shall be allowed from any order, direction, determination, or decision of the High Court made under this section except with the leave of the High Court or Court of Appeal,"—(*Mr. Dodd.*)

Question proposed, "That those words be there inserted."

After short Debate, Question put, and *agreed to.*

Amendment proposed, in page 10, line 27, to leave out the word "unjust," and insert "oppressive,"—(*Sir R. Webster.*)

Amendment *agreed to* 1644

Amendment, as amended, *agreed to.*

Amendment proposed, in page 11, lines 27 and 28, leave out "to pay the whole of the duty claimed,"—(*Mr. R. T. Reid.*)

Amendment *agreed to.*

Amendment proposed, in page 10, line 28, after the first word "appeal," to insert the words

"to pay the whole or, as the case may be, any part of the duty claimed by the Commissioners or of such portion of it as is then payable by him,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Amendment proposed to the proposed Amendment, in line 1, after the word "pay," to insert the words "or give security for,"—(*Mr. Byrne.*)

Question proposed, "That those words be inserted in the proposed Amendment."

After short Debate, Amendment to the proposed Amendment, by leave, withdrawn.

Amendment proposed to the proposed Amendment, to leave out the word "of,"—(*Mr. Gibson Bowles.*)

Amendment *agreed to.*

Amendment proposed, in page 10, line 29, leave out from the first "of," to "but," in line 30, and insert

"no duty, or of such part only of the duty as to the Court seems reasonable, and on security to the satisfaction of the Court being given for the duty, or so much of the duty as is not so paid,"—(*Mr. R. T. Reid.*)

Amendment *agreed to.*

Amendment proposed, in page 10, line 40, at end, add—

"Provided that, for the purpose of any appeal from such county court, the matter of such appeal shall be deemed to be a county court matter, and shall be subject to the rules, restrictions, and conditions from time to time applicable to appeals from county courts,"—(*Mr. Dodd*) 1645

Question proposed, "That those words be there added."

After short Debate, Amendment, by leave, withdrawn.

Amendment proposed, in page 11, line 1, leave out "the duty," and insert "such duty or duties,"—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

After short Debate, Amendment, by leave, withdrawn 1646

Several Amendments, proposed by Mr. R. T. Reid, *agreed to.*

Amendment proposed, in page 11, line 10, to leave out the word "may," and insert the word "shall,"—(*Sir R. Webster.*)

Question proposed, "That the word 'may' stand part of the Bill."

FINANCE BILL—*continued.*

After short Debate, Question put, and *agreed to* 1648

Amendment proposed, in page 11, line 10, leave out "on," and insert "in respect of,"—(*Mr. R. T. Reid.*)

Amendment *agreed to.*

Amendment proposed, in page 11, line 17, to leave out the words "any person," and insert the words "the applicant,"—(*Sir R. Webster.*)

Question proposed, "That the words 'any person' stand part of the Bill" 1649

After short Debate, Question put:—The House divided:—Ayes 127; Noes 91.—(Division List, No. 181) 1650

Some verbal Amendments,—(*Mr. R. T. Reid,*)—*agreed to* 1651

Amendment proposed, in page 12, line 11, after the word "interest," to insert the words

"and shall give a certificate of discharge accordingly: Provided that the certificate shall not discharge any person from any duty in case of fraud or failure to disclose material facts,"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Amendment proposed to the proposed Amendment, in line 3, to leave out the words "any person," and insert the words "the applicant,"—(*Mr. Byrne.*)

Question proposed, "That the words 'any person' stand part of the proposed Amendment."

After short Debate, Amendment to the proposed Amendment, by leave, withdrawn 1652

Words inserted.

Verbal Amendments *agreed to.*

Amendment proposed, in page 12, line 27, to leave out the words "by the High Court,"—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

After short Debate, Question put, and *negatived* 1653

Several Amendments, proposed by Mr. R. T. Reid, *agreed to* ... 1654

Further Proceeding on Consideration, as amended, deferred till Monday next.

Conciliation (Trade Disputes) Bill (No. 125)—

Adjourned Debate on Second Reading [23rd April].

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

After short Debate, Objection being taken, Adjourned Debate further adjourned till Monday next 1655

Local Government Provisional Order (Poor Law) Bill (No. 232)—Lords Amendments agreed to.

Wild Birds' Protection Act (1880) Amendment Bill (No. 134)—Lords Amendments to be considered forthwith; considered, and agreed to.

Outdoor Relief (Friendly Societies) Bill (No. 14)—Lords Amendments to be considered forthwith; considered, and agreed to.

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Commissioners of Works Bill (No. 196)—Lords Amendment to be considered forthwith; considered, and agreed to.

MESSAGE FROM THE LORDS—That they have agreed to—

Local Government (Ireland) Provisional Order (No. 1) Bill.

Amendments to Amendments to—

Injured Animals Bill, without Amendment.

Local Government Provisional Orders (No. 16) Bill, with an Amendment.

Local Government (Ireland) Provisional Order (No. 5) Bill.

That they have passed a Bill, intituled, "An Act to amend the Larceny Act, 1861, with respect to the jurisdiction exerciseable in cases relating to the receipt of stolen property." [Larceny Act Amendment Bill [*Lords*].]

Zanzibar Indemnity Bill (No. 308)—Considered in Committee, and reported, without Amendment; to be read the third time upon Monday next.

Labourers (Ireland) Acts (Extension to Fishermen) Bill—*Ordered* (*Sir Thomas Esmonde, Mr. Donal Sullivan, Mr. Webb*:)—Bill presented, and read first time. [Bill 313.]

Ground Game Act (1880) Amendment (No. 2) Bill—*Ordered* (*Sir Donald Macfarlane, Mr. Beith, Dr. Clark, Mr. Weir, Mr. Birkmyre, Mr. Angus Sutherland*:)—Bill presented, and read first time. [Bill 314.]

BRITISH MUSEUM [PURCHASE OF LAND]—

Resolutions reported;

1. "That it is expedient to authorise the issue, out of the Consolidated Fund of the United Kingdom, of a sum not exceeding £200,000, for the purchase of certain lands by the Trustees of the British Museum."
2. "That it is expedient to authorise the National Debt Commissioners to lend to the Treasury the said sum or part thereof, and to authorise the payment out of moneys to be provided by Parliament, or (if those moneys are insufficient), out of the Consolidated Fund, of any annuity and interest required for the repayment of such loan."

Resolutions agreed to.

Bill ordered to be brought in by Mr. Mellor, The Chancellor of the Exchequer, and Sir J. T. Hibbert.

Bill presented, and read first time. [Bill 315.]

THE

PARLIAMENTARY DEBATES

(*Authorised Edition*)

IN THE

THIRD SESSION OF THE *TWENTY-FIFTH PARLIAMENT* OF
THE UNITED KINGDOM OF *GREAT BRITAIN* AND *IRELAND*
APPOINTED TO MEET 12 MARCH 1894, IN THE FIFTY-SEVENTH YEAR OF
THE REIGN OF

HER MAJESTY QUEEN VICTORIA.

FIFTH VOLUME OF SESSION 1894.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF LORDS,

Friday, 22nd June 1894.

COCKENZIE FISHERY PROVISIONAL ORDER BILL.—(No. 109.)

SECOND READING.

Order of the Day for the Second Reading, read.

Moved, "That the Bill be now read 2^a."

THE EARL OF CAMPERDOWN, before the Second Reading was taken, begged to put a few questions to the noble Lord in charge of the Bill. In the first place, he had never heard of a fishery being established in this particular manner before. Apart from that point, the Order by Clause 4 established a separate fishery for the Municipality of Cockenzie, but did not state for what purpose. Then it was not stated whether, when the mussel fisheries were established, power was given to sell the mussels; and, further, the fund out of which the cost of establishment was to be defrayed was not designated. He did not know whether any local tax would be proposed for that purpose. Perhaps the noble Lord was in a position to inform the House.

THE LORD PRIVY SEAL (Lord TWEEDMOUTH): The noble Earl is aware that there are several important beds near Cockenzie; that they have not in the past been properly managed, and that they are very valuable to the local fishermen. The Municipality of Cockenzie is very anxious to secure the enjoyment of those beds to the fishermen, and the object of this Provisional Order is to give to the Burgh Commissioners power to work and manage the beds for the benefit of the locality. I think the noble Earl will see there is no hardship on the ratepayers of the burgh and the neighbourhood if some charge is thrown on them to maintain these beds in a proper condition. The whole object of this Order is to give the Local Body power to manage these beds for the benefit of the local fishermen, and I think, therefore, the noble Earl will not be inclined to raise any objection to its passing.

THE EARL OF CAMPERDOWN said, that was hardly an answer to his question. What he wanted to know was out of what funds these fisheries were to be established? Were they to be carried on at the cost of the ratepayers? No doubt the fishermen would have no objection to the charges being defrayed out of the rates, but were the taxpayers not to be considered? If not out of the rates, out of what fund was the cost to be paid?

LORD TWEEDMOUTH: If the fishery were not to pay its way, I suppose the cost would fairly fall on the rates. But the noble Earl knows something of the condition of the fisheries round the coasts of Scotland, and he will know, therefore, that these mussel-beds are rather a source of revenue than of expense. From my own knowledge of this particular mussel-bed, instead of it being likely to be a charge upon the ratepayers of Cockenzie, it will probably be a source of revenue to them, and be a benefit besides to the local fishermen.

THE EARL OF CAMPERDOWN: But still the noble Lord has not answered my question. Will the charge, if there is any, fall on the local rates?

LORD TWEEDMOUTH: I think the noble Earl would do well to save questions of that kind until details are discussed at the proper time and place—namely, the Committee stage of the Bill.

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

MERCHANDISE MARKS ACT (1887) AMENDMENT BILL.—(No. 66.)

THE EARL OF DENBIGH, in moving that the Bill be referred to a Select Committee, said he had, in doing so, no idea of dropping or shelving it, which was sometimes understood to be the result of a reference to a Select Committee. He believed a very strong feeling existed in the country upon this subject, and that the public and traders alike required protection from fraud. The Bill was supported by many thousands of all classes throughout the country and by a large body among the Trades Unions. All that was desired was to ascertain the facts of the case, and whether frauds were in fact practised to the large extent alleged, to the detriment of British industry.

Moved, "That the Bill be referred to a Select Committee."—(*The Earl of Denbigh.*)

Motion agreed to; Bill referred to a Select Committee.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 1) BILL.—(No. 75.)

Returned from the Commons with the Amendments agreed to.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 9) BILL. (No. 111.)

House in Committee (according to order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª on Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 10) BILL. (No. 107.)

House in Committee (according to order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª on Monday next.

STATUTE LAW REVISION BILLS AND CONSOLIDATION BILLS.

Moved, That The Lord Hobhouse be added to the Joint Committee on Statute Law Revision Bills and Consolidation Bills for the consideration of the Copyhold (Consolidation) Bill [H.L.] (*The Lord Chancellor*); agreed to; and a message ordered to be sent to the Commons to acquaint them therewith, and to request them to add one of their Members to the said Joint Committee for the consideration of the said Bill.

LOCOMOTIVE THRESHING ENGINES BILL.

Brought from the Commons; Read 1ª; and to be printed. (No. 124.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 13) BILL.

Read 1^{a}; to be printed; and referred to the Examiners. (No. 125.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 15) BILL.

Read 1^{a}; to be printed; and referred to the Examiners. (No. 126.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 16) BILL.

Read 1^{a}; to be printed; and referred to the Examiners. (No. 127.)

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 19) BILL.

Read 1^{a}; to be printed; and referred to the Examiners. (No. 128.)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 13) BILL.

Read 1^{a}; to be printed; and referred to the Examiners. (No. 129.)

House adjourned at twenty minutes before Five o'clock, to Monday next, a quarter before Eleven o'clock.

HOUSE OF COMMONS,

Friday, 22nd June 1894.

QUESTIONS.

THE AMERICAN MAILS.

MR. PARKER SMITH (Lanark, Partick): I beg to ask the Postmaster General, in regard to the recent Return giving the time occupied in the transit of the mails from Queenstown and from Southampton to the New York Post Office, whether he can state the average time taken by the mails from the London Post Office, the Liverpool Post Office, and the Glasgow Post Office till put on board a steamer at Queenstown or Southampton respectively; and what proportion of the bulk of the mails in question come through London, through Liverpool, and through Glasgow?

THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.): From the time at which letters for the United States leave the Post Offices mentioned to the time of embarkation on board the quick Atlantic steamers, the intervals are approximately as follows:—

		Hours	Minutes.
London to	Queenstown	16	0
	Southampton	2	45
Liverpool to	Queenstown	13	10
	Southampton	12	40
Glasgow to	Queenstown	18	20
	Southampton	15	7

I am unable to state the proportions of the correspondence passing through the three places named.

PREPARATION OF VOTERS' LISTS.

MR. LOGAN (Leicester, Harborough): I beg to ask the President of the Local Government Board if he is aware that, notwithstanding the Circular on the subject issued by his Department, considerable doubt exists in the minds of many Clerks to County Councils, Overseers, and other officials responsible for the preparation of lists of voters, as to whether they have authority to construct a new list, and the incidental forms rendered necessary by the passing of "The Local Government Act, 1894," and the new franchise created under that Act; and if he will, either by an Order in Council or other means, make the matter clear to all concerned?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): I am not aware that considerable doubt exists on the part of Clerks to County Councils and others with regard to the preparation of the lists of voters; but if my hon. Friend will inform me of the facts as regards any particular case which has suggested this inquiry, I shall be happy to consider them.

FORESTRY.

MR. JESSE COLLINGS (Birmingham, Bordesley): I beg to ask the President of the Board of Agriculture whether Her Majesty's Government intend to take any, and if so what, steps to carry out the recommendations of the Committee of this House on Forestry, which sat in 1886?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): As the right hon. Gentleman is aware, the statutory powers of the Board of Agriculture, which was established subsequently to the sitting of the Committee of 1886, comprise certain important functions in regard to forestry, and we cannot now contemplate the creation of a separate Board of Forestry as proposed by the Committee. With regard to the recommendations of the Committee on the subject of education in forestry, we have continued to make a substantial grant towards the cost of lectures in the University of Edinburgh and towards the cost of the Chair established in the Durham College of Science to include the teaching of forestry, and the arrangements made in 1892 for giving instruction to practical foresters and gardeners in connection with the Royal Botanic Gardens at Edinburgh were again made last year. We also continue to issue special statistical information as to woods and plantations in the annual Agricultural Returns. I think we are doing all that is possible for the promotion of forestry within the limits of our means and powers; but I shall always be very glad to consider any suggestions for further action on our part, and I trust that the Act passed under our auspices last year for facilitating the planting of woods or trees in Scotland may be of some service in this connection.

EMOLUMENTS OF LAW OFFICERS OF THE CROWN.

MR. HANBURY (Preston): I beg to ask the Chancellor of the Exchequer whether the Treasury have recently framed a new Minute relating to the salaries and emoluments of the Law Officers of the Crown; and, if so, when it will be presented to Parliament?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): I hope to be able to lay the Minute before Parliament early next week.

RAILWAY COMMUNICATION IN IRELAND.

MR. TULLY (Leitrim, S.): I beg to ask the President of the Board of Trade whether he is aware of the great inconvenience to residents in the districts in the Counties of Leitrim, Longford, Roscommon, and Sligo, adjoining the Midland Great Western Railway, owing to the fact that, by the order of the Board of Trade a few years ago, passenger carriages could not be run in conjunction with the goods trains that leave Sligo for Dublin every night at 9 p.m., and Longford for Sligo at 11 p.m.; whether permission to run mixed trains has been granted by the Board of Trade to the Sligo, Leitrim, and Northern Counties Railway between Sligo and Enniskillen, and is refused to the Midland Great Western Railway between Sligo and Longford, though the traffic in each case is nearly similar; and whether, as this permission has been granted on the Northern Counties line between Coleraine and Derry, and on the Derry Central Branch, and in other parts of Ireland, he will be prepared to recommend that it be granted in the case of the Midland Great Western line between Longford and Sligo?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): The Board of Trade gave the Midland Great Western Railway Company permission to run certain mixed trains as long ago as March, 1893, and the Company, in writing, expressed themselves to be satisfied with the arrangements. Among the mixed trains sanctioned is one leaving Sligo for Longford and Mullingar at 9 p.m., and another leaving Mullingar for Longford and Sligo at 9.40 p.m. These are the trains referred to by the hon. Member. If they are not run as mixed trains it is apparently because the Company do not choose to work them as such, although they have the permission of the Board of Trade.

IMPORTATION OF CANADIAN CATTLE.

MR. JEFFREYS (Hants, Basingstoke): I beg to ask the Under Secretary of State for the Colonies whether the Mr. D. M'Eachran, whose name appears as Chief Veterinary Inspector to the Canadian Government in the Papers relating to Canadian cattle imported into Great Britain, and published by the Board of Agriculture last year, in connection with the pleuro-pneumonia inquiry, is the same Mr. D. M'Eachran who has for many years been the managing director of the Walrond Ranche in Alberta, Canada; and whether he is the same person as the Mr. D. M'Eachran who is so directly interested in the trade of importing Canadian cattle into Great Britain?

The UNDER SECRETARY of STATE for the COLONIES (Mr. S. Buxton, Tower Hamlets, Poplar): The Canadian Government has reported that Mr. M'Eachran, the Chief Veterinary Adviser of the Dominion Government, is managing director of the Walrond Ranche, Alberta, but they add that ranche cattle have been increased in value by the Order requiring the slaughter of Canadian cattle at the port of disembarkation; and that the proprietors of the Walrond Ranche sell their cattle on the ground, and are not exporters.

PRISON-MADE GOODS.

Colonel HOWARD VINCENT (Sheffield, Central): I beg to ask the President of the Board of Trade if he has been in communication with the Treasury as to the importation of prison-made goods, and with what result; if he has read the affidavit submitted to him of the Commissioner despatched to German prisons by *The Hardwareman*, or personally conferred with him; if the inquiries promised in Germany are yet complete, and what is their tenour; and if, having regard to the tale of depression recorded by the current issue of *The Labour Gazette*, the Government will now assent to the Second Reading of the Bill introduced to restrain this traffic?

Mr. BRYCE: No, Sir; I have not been in communication with the Treasury as to the importation of prison-made goods, nor am I at present aware of any reason for such communication. I have seen the affidavit referred to by my hon. Friend. The inquiries, which are being conducted through the Foreign Office, are still far from complete. Until they have been completed it would be premature to make any statement upon the subject with which the Bill referred to in the question proposes to deal.

Colonel HOWARD VINCENT: Has the right hon. Gentleman made any inquiry at the Customs?

Mr. BRYCE: I am not aware of any reason why we should inquire at the Customs. Neither the Customs nor the Board of Trade know what goods are prison-made.

THE CASE OF MR. W. E. WARREN.

Mr. HEYWOOD JOHNSTONE (Sussex, N.W.): I beg to ask the President of the Board of Trade if he is aware that Mr. W. E. Warren, late of Iping Paper Mills, Sussex, was adjudicated a bankrupt on the 27th of August, 1891, he being at the time detained under certificates as a person of unsound mind; if an alleged lunatic is liable to be adjudicated a bankrupt and his estate administered without anyone being appointed to protect his interests, and without any communication being made to the Judge in Lunacy or the Lunacy Commissioners; and if the jurisdiction of the Judge in Lunacy, under Part IV. of "The Lunacy Act, 1890," relating to the management and administration of the affairs of persons lawfully detained as lunatics, is ousted or superseded by the bankruptcy of such persons?

Mr. BRYCE: Mr. W. E. Warren was adjudicated a bankrupt on the 27th of August, 1891, in consequence of a resolution of creditors to that effect passed on the 26th of August. It is believed that he was at the time under detention as a person of unsound mind. The remaining questions asked by the hon. Member relate to abstract points of law on which it would not be proper for me to express an opinion. If any opinion is to be expressed it had better be by the Attorney General. In this case, however, the bankrupt applied to the Court to annul the adjudication on the ground of the alleged irregularity of the proceedings, and the County Court Judge, in a carefully considered Judgment, in which all the facts were set out, refused the application, stating in his opinion the bankruptcy was regular. I am, however, not satisfied that the law or the practice which has grown up under it may not require amendment, and am considering whether any and, if so, what measures can be taken for the better protection of persons detained as of unsound mind against whom bankruptcy proceedings have been taken at the instance of a creditor or creditors.

THE UNEMPLOYED.

Colonel HOWARD VINCENT: I beg to ask the President of the Local Government Board if he is aware that the Guardians of Sheffield are stated to be at their wits' end to know how to find work for the unemployed at the present time; and having regard to the existence of a similar state of affairs in other large towns, what steps are contemplated by the Government to terminate a state of affairs which, if existing in midsummer, is likely to become worse as winter approaches and the population increases?

Mr. SHAW-LEFEVRE: I have not received any communication from the Guardians of the Sheffield Union on the subject of distress in that Union prior to the hon. Member giving notice of his question; but in reply to the inquiries which I have addressed to them, they state that there can be no doubt that employment is very scarce and general distress prevalent, and that the workhouse is very full for the time of year, but that at present the Guardians have no acute difficulty in dealing with the pauperism of the Union. I regret to learn that there is a scarcity of employment in this Union. But I find that the number of persons in receipt of relief, excluding lunatics and vagrants, is less by about 500 than at the beginning of the present year, and less by over 3,000 than on the 1st of January, 1886. I have no information which would lead me to think that there is any exceptional pressure of pauperism at the present time in other large towns in the country.

Colonel HOWARD VINCENT: Can the right hon. Gentleman make any suggestion as to how work might be found for the unemployed?

Mr. SHAW-LEFEVRE: That opens a very wide question, which I cannot deal with now.

THE CASE OF NURSE GILLESPIE.

Major RASCH (Essex, S.E.): I beg to ask the President of the Local Government Board whether his attention has been called to the statement of Mr. Justice Day at the Essex Assize, in sentencing Nurse Gillespie for torturing little children, in which he expressed a hope that the Government will institute a thorough and searching inquiry, because the person primarily guilty is not the only person who should be made to suffer, but that there must be some who, by censure or removal from office, should be stigmatised as having tolerated this hideous cruelty; and whether he proposes taking any action with reference to the Guardians or proceedings against the superintendent; if so, what?

Mr. SHAW-LEFEVRE: I had, prior to the conviction of the Nurse Gillespie, determined that a thorough investigation should be instituted into the management of the school, and, pending this inquiry, the superintendent has been suspended from the performance of his duties. I cannot express any opinion as to the extent to which responsibility may attach to others until after this inquiry has been held.

Major RASCH asked whether the right hon. Gentleman was aware that the expenses of the committee of the Guardians who were supposed to inspect this institution fortnightly were paid by the ratepayers?

Mr. SHAW-LEFEVRE said, he was not aware of the fact.

DISTRICT COUNCILS ELECTIONS.

Mr. W. M'LAREN (Cheshire, Crewe): I beg to ask the President of the Local Government Board whether it is the intention of the Board to place the conduct of the first elections of Urban District Councils in the hands of the clerks of Boards of Guardians; whether he is aware that a statement to this effect has caused much dissatisfaction among the Local Boards of Health, who desire to nominate the person who is to conduct such elections; and that in some Poor Law Unions there are several Local Boards, so that the clerk to the Guardians if made Returning Officer would be responsible in some cases for a considerable number of elections on the same day; and whether, under the circumstances, he can see his way to comply with the desires of Local Boards of Health?

Mr. SHAW-LEFEVRE: I can only again state that the question as to the appointment of Returning Officers in the elections referred to will be fully considered before the preparation of the Rules as to these elections is proceeded with. I have not made any statement as to the persons who, under those Rules, will act as the Returning Officers.

TREATMENT OF RABIES.

Mr. W. M'LAREN: I beg to ask the President of the Local Government Board whether he is aware that a girl named Jane Watkinson, not being a pauper, was sent by the Chairman of the

Ormskirk Board of Guardians to M. Pasteur, in Paris, to be treated, she having been bitten by a dog, and that the cost of the journey of the girl and attendants amounted to £29; whether the Local Government Board have sanctioned the payment of that sum out of the rates; if so, on what ground this unusual form of out-relief was administered to a non-pauper person; and whether this case is to be regarded as a precedent for imitation elsewhere?

MR. SHAW-LEFEVRE: The girl referred to, who was 14 years of age, was bitten by a dog suffering from rabies, and two medical men certified that she should be placed under the care of M. Pasteur at Paris, in order that treatment by inoculation might be carried out. The father of the girl is a farm labourer with a wife and family who are stated to be dependent on his limited and often uncertain earnings, and, as the case was one of great urgency, the Inspector of Police communicated with the Chairman of the Board of Guardians, and with his concurrence the necessary funds were advanced for sending the girl to Paris. When the facts were reported to the Guardians they passed a resolution by 17 votes to 2 confirming the action of the Chairman. The Local Government Board, having regard to all the circumstances and to the fact that the expense had already been incurred, considered that the case was one in which they might properly accede to the proposal of the Guardians, and they accordingly sanctioned the payment by them of such reasonable expenses as might have been incurred.

MR. W. M'LAREN asked whether it was to be understood that this was to be taken as a precedent to enable Boards of Guardians to send persons to Paris for treatment, and whether the right hon. Gentleman was aware that the father of the girl, although a labourer, was in no sense a pauper, and had not made any application for parish aid?

MR. SHAW-LEFEVRE: I think that each case must be considered on its merits.

MR. W. JOHNSTON (Belfast, S.) asked whether the right hon. Gentleman could state what was the result of the treatment of M. Pasteur in this case?

MR. SHAW-LEFEVRE: No, Sir; I have not heard.

DISORDER IN LURGAN.

MR. M'CARTAN (Down, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he can now give any further particulars as to the disposition of the police in Lurgan on the 10th instant, when the Rev. William M'Cartan, on his way home through the town, was beaten and wounded in one of the streets; and if he will state what has been done to bring the assailants to justice.

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): I have this morning received from the Divisional Commissioner a very full police report regarding the disposition and employment of the police on the occasion referred to. The matter obviously requires careful consideration, and probably it may be necessary to call for some further information. Until I have had an opportunity, therefore, of examining the matter in all its bearings it will not be possible for me to give my hon. Friend the information for which he asks in the first part of the question. As regards, however, the second inquiry, I may state that some 18 persons have been identified as having taken part in the attack on the reverend gentleman, and that proceedings will be instituted against these persons. In addition to this, proceedings have been already taken against other offenders in connection with the occurrences on the date mentioned, and at Petty Sessions on the 9th and 11th instant seven persons were made amenable and dealt with—five of them receiving seven days' imprisonment each for stone-throwing and riotous conduct, one a month for assaulting the police, and another was fined £1 for stone-throwing. In all 25 persons are so far being made amenable.

ALLEGED ATTACK UPON AN IRISH MAGISTRATE.

MR. M'CARTAN: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to the attack made upon Mr. M'Nally, J.P., of Lurgan, when driving with two young children to his farm in Derryinver, by a drumming party, led by a soldier in uniform, who rushed at the horse and stopped him while the drumming party kept beating their drums and caused the horse to rear and plunge, and did their best to put the horse and vehicle containing Mr. M'Nally and his children into an open drain at the side of the road, and also threw stones at the vehicle, wounding the driver in the head; whether he is aware that Mr. M'Nally reported the outrage to several constables whom he met on the road, but that District Inspector Gray, six or seven weeks after the occurrence, intimated to Mr. M'Nally that the constabulary declined to take up the case; and whether, considering the unprovoked attack made upon this Magistrate, and the early information given to the police, he will make inquiry as to what steps were taken by them against the offenders?

MR. J. MORLEY: The occurrence to which this question refers took place on March 26 last. It appears that Mr. M'Nally with his two children and a man named M'Mahon were driving along a road in the locality mentioned when they met an Orange drumming party. Most of the members of the band ceased playing when approaching the horse, but some of the drummers continued to beat their drums. Two of the crowd, however, took it by the head and led it through. Some stones were thrown after the trap and one struck M'Mahon, though he was not, I understand, injured. Mr. M'Nally reported the occurrence to the police some distance from the scene. The matter was closely investigated, but no overt act could be proved against any particular individual, and the Divisional Commissioner was of opinion that there was not the slightest chance of a successful prosecution. The Attorney General also advised that there was no evidence to sustain a prosecution, and Mr. M'Nally was informed to this effect.

WHISKY PERMITS.

MR. J. O'CONNOR (Wicklow, W.): I beg to ask the Chancellor of the Exchequer whether, in the case of the recent offences against the Excise Law perpetrated by Messrs. Dunville and Co., Belfast, the whisky was represented to the firm's customers (in the permits and on the casks) as older than it really was; whether this is an offence under the ordinary Criminal Law and under the Merchandise Marks Acts, as well as under the Excise Acts; and whether, in the case of future frauds on their customers by distillers, which would be punishable under the ordinary Criminal Law, he will direct the Inland Revenue authorities not to exercise their power of privately compounding the offences for a fine?

SIR W. HARCOURT: In only two cases was another year substituted for that obliterated. Moreover, as I have before said, the figure on the permits and casks does not purport to represent the age of the whisky, but only the date of the blending (or racking). The offence of which the Inland Revenue took cognisance was a penal offence against the Excise Laws. The mere substitution of one date for another on the permits or casks would not be a criminal offence, and the Inland Revenue have no knowledge, nor means of knowledge, whether there are any circumstances beyond their cognisance which, taken in connection with such substitution, might constitute the offence a criminal one. I do not think there was any offence under the Merchandise Marks Acts. I cannot, in these circumstances, direct the Board not to exercise the discretion vested in them by Statute.

MR. J. O'CONNOR: I beg to ask the Chancellor of the Exchequer whether his attention has been called to the fact that in August, 1892, a hogshead of whisky was sold by the firm of William Cowan and Company, Church Lane, Belfast, to John Boston, Ballymacarrett, Belfast, which did not correspond with the particulars stated on the permit accompanying the whisky; that the permit had been altered by the sellers after it had passed the Excise officials; that a summons was taken out in Belfast Police Court against the sellers, and adjourned; and that, during the adjournment, the offence was compounded for by the payment of a fine to the Excise; and, if so, what was the reason for adopting this course, and what was the amount of the fine?

SIR W. HARCOURT: Except that the permit was granted by the Customs and not by the Excise, the facts are as stated. Proceedings were commenced by the Board of Inland Revenue against the then proprietor of the business for the Excise offence of tampering with a permit. Those proceedings were withdrawn upon payment of a compromise fine of £300. The Board exercised the discretionary power conferred on them by Statute, of compromising offences against the Excise Laws, on two grounds—namely, that the circumstances disclosed no fraud on the Revenue; and that they were satisfied that the then proprietor had no cognizance of the matter.

Mr. J. O'CONNOR: Upon whom was the fraud perpetrated; was it not on the person who bought the whisky?

Sir W. HARCOURT: I really cannot say. I cannot be expected to answer a question of that kind without notice.

COMMANDEERING IN THE TRANSVAAL.

Sir E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Under Secretary of State for the Colonies whether it is correct, as stated in telegrams from South Africa, that British subjects in the Transvaal were forcibly commandeered on Wednesday and sent in prison wagons to fight in the Boer Army; and, if so, what action Her Majesty's Government proposed to take to put an end to such outrage?

Mr. S. BUXTON: We sent a telegram to-day on the subject, but have as yet received no reply.

Sir E. ASHMEAD-BARTLETT: Is it not the fact that German, French, and Portuguese subjects in the Transvaal are free from this liability?

Mr. S. BUXTON: It is true they are free, and, as I have formerly stated, the Colonial Office has made representations to the High Commissioner of the South African Republic on the matter.

Sir D. MACFARLANE (Argyll): I should like to ask the Chancellor of the Exchequer whether we are not the Suzerain of the Transvaal, and, if so, whether in that position we have no power of controlling their proceedings over British subjects?

[No answer was given.]

Mr. DARLING (Deptford): Can the question be answered whether Her Majesty is still Suzerain of the Transvaal, or not? Perhaps the hon. and learned Solicitor General can tell us.

[No answer was given.]

Sir D. MACFARLANE: I beg to give notice that I shall put a question upon this matter on Monday.

Mr. BARTLEY: May I point out that we have not yet had an answer to the question of my hon. and learned Friend behind me?

[No reply was made.]

THE DEATH DUTIES.

Sir R. WEBSTER (Isle of Wight): I beg to ask, in reference to the question of Death Duties on colonial property, whether the Chancellor of the Exchequer would have any objection to lay on the Table the joint letter dated June 12, addressed to the Secretary of State for the Colonies, by the Representatives in London of all the self-governing Colonies except Natal?

Sir W. HARCOURT: Yes, I will lay it on the Table.

BRITISH GOODS IN SOUTH AFRICA.

Colonel HOWARD VINCENT: I beg to ask the Chancellor of the Exchequer if he will name a day for the consideration of the action of the Secretary of State for the Colonies in rejecting the offer of the Premier and Government of Cape Colony and the British South Africa Company to admit British goods into Matabeleland and Mashonaland on more favourable terms than foreign goods?

Sir W. HARCOURT: I am unable to name a day for the purpose. But the hon. Gentleman must not assume that I admit the accuracy of the statement of fact in the question.

Colonel HOWARD VINCENT: When will the Colonial Vote be taken?

Sir W. HARCOURT: I am afraid I cannot say.

PAYMENT OF PROBATE REGISTRARS IN IRELAND.

Mr. BARRY (Wexford, S.): I beg to ask the Chancellor of the Exchequer what the average number of probate and administrations extracted per annum in Ireland is, and what proportion of them would be included in the provisions of Clause 13 of the Finance Bill, taking any recent year as an example?

Sir W. HARCOURT: The average number of probates and administrations extracted in Ireland during the three years ending March 31, 1893, was 7,108. Taking the year ending March 31, 1893, as an example, the total number of grants extracted was 7,574.

Those under the value of £1,000 numbered 6,566, of which 5,938 were also under the value of £500. It is impossible to say what proportion of the grants extracted in Ireland will be included in the provisions of Clause 13 of the Finance Bill, in view of the fact that, under the Bill, the real estate will for the first time fall to be aggregated with the personalty.

Mr. BARRY: I beg to ask the Chancellor of the Exchequer how many of the District Registrars of the Court of Probate in Ireland are at present paid by fees; what their average income from fees is; and whether any estimate has been made as to how their position will be affected if Clause 13 of the Finance Bill passes into law in its present form?

Sir W. HARCOURT said, five District Registrars of the Court of Probate in Ireland were paid by fees, and the average net income from fees in the three years ending 1892-93 was £2,020 amongst the five.

FORAGE ALLOWANCE TO VOLUNTEERS.

Colonel BRIDGEMAN: I beg to ask the Secretary of State for War whether he will consider the advisability of issuing forage or giving the forage allowance to mounted officers of Volunteer corps when in brigade camps?

The SECRETARY of STATE for WAR (Mr. Campbell-Bannerman, Stirling, &c.): I am afraid I cannot accept the suggestion in the hon. and gallant Member's question. In the first place, capitation grants are for corps and not for individuals; and, in the second, the camp allowance to Volunteers is intended to cover all the expenses incurred by them in going into camp, so far as they can be borne as a public charge.

THE GOVERNMENT POWDER FACTORIES.

Mr. HANBURY: I beg to ask the Secretary of State for War whether any representations have been made to the Director General of Ordnance Factories, or the War Office, by Colonel M'Clintock, the late Superintendent of Waltham Factory, with reference to the reconstruction on the sites selected by the Director General or the War Office of buildings recently wrecked by explosion; and, if so, whether such representations were opposed to the reconstruction on those sites or any of them?

Mr. CAMPBELL-BANNERMAN: Representations were made by Colonel M'Clintock of the kind referred to in the question. Those representations were contrary to the opinion he had previously concurred in, and were opposed to the recommendations made by the Director General of Ordnance Factories, upon whom rests the responsibility for the processes of manufacture, and whose views are supported by the technical experts of the highest authority, upon whose advice we are acting in this matter.

Mr. HANBURY: I suppose this opinion was given before his dismissal?

Mr. CAMPBELL-BANNERMAN: Yes.

STRENGTH OF CAVALRY REGIMENTS.

Mr. BROOKFIELD (Sussex, Rye): I beg to ask the Secretary of State for War whether he can state the number of men and horses composing an English cavalry regiment on a peace footing; how many additional men and horses would be required to place the same regiment on a war footing; whether cavalry reservists received any training in their mounted duties; and whether there is any reason to suppose that, in the event of sudden mobilisation, the requisite number of trained men and trained horses would be forthcoming for the purpose of placing the cavalry regiments on a war footing without any dangerous delay?

Mr. CAMPBELL-BANNERMAN: A cavalry regiment on a peace footing at home varies in strength from 428 men with 280 horses in the seven regiments last for foreign service to 656 men with 410 horses in the six regiments which are first to go abroad. On a war footing, a cavalry regiment would consist for home service of 581 men and 511 horses, or for foreign service of 634 men with 530 horses. There is an ample number of trained men in the Reserve. They have not been trained in their mounted duties while in the Reserve; but they have all served in cavalry regiments, and it was found at the last mobilisation that, after a very short time, such men were quite competent to take the field. As regards horses, cavalry regiments do not require as many horses as men. Their horses, so far as required, would be drawn from those registered for Army service. These are civilian horses and have not had Army training; but in every case of mobilisation, where there is a large increase of horses, many animals without military training must of necessity be employed.

THE DONEGAL ARTILLERY.

MR. RENTOUL (Down, E.): I beg to ask the Secretary of State for War whether he is aware that Colonel Stewart, commanding the Donegal Artillery, has repeatedly reported certain members of the permanent staff of his regiment for inefficiency and misconduct, and that no notice has been taken of his Reports, and that in January last, when he reported two sergeants of the permanent staff, his immediate superior officer, Colonel Perry, commanding at Londonderry, in forwarding Colonel Stewart's Report, stated that he considered the tone of Colonel Stewart's remarks in his letter of the 31st of January, 1894, most improper and unfair, as it showed a very decided personal animus towards the members of the permanent staff, and that Colonel Stewart forthwith applied for an investigation of this grave charge; and will he explain why Colonel Stewart's Reports have been disregarded, and the investigation which he demanded not granted?

***THE SECRETARY OF STATE FOR WAR** (Mr. CAMPBELL - BANNERMAN, Stirling, &c.): Colonel Stewart's Reports have not been disregarded; but, the subject of them having been inquired into by the General Commanding his district and by the Field Marshal Commanding in Ireland, those officers have not thought it necessary to grant the investigation demanded; and I do not propose to interfere with their decision.

THE UNDERGROUND RAILWAY.

MR. WEIR (Ross and Cromarty): I beg to ask the President of the Board of Trade whether his attention has been drawn to certain articles and correspondence in *The Pall Mall Gazette* as to the state of the atmosphere in the Underground Railway, and the means of purifying it; and whether he will take steps to deal with the matter effectually?

MR. BRYCE: I have myself had such frequent and painful experience of the state of the atmosphere in certain parts of the Underground Railway that no newspaper articles could make me feel more strongly than I do the inconvenience from which the public now suffers. But Parliament has not intrusted the Board of Trade with any powers which would enable them to deal effectually with the mischief of which my hon. Friend complains.

MR. WEIR asked whether the right hon. Gentleman was aware that the Report which was furnished to him by the Metropolitan Railway Company a few days ago was of an extremely weak and unsatisfactory character—so much so, that he should be compelled to draw the attention of the right hon. Gentleman to the matter again?

MR. BRYCE said, that that did not affect the answer he had given—namely, that the Board of Trade did not possess the power to interfere effectually in the matter.

SIR E. ASHMEAD-BARTLETT: Are there no means of dealing with a Railway Company who violate the law in this way?

MR. BRYCE: I have already told the House that the Board of Trade has no power to deal with the matter.

UNIVERSITY OF ST. ANDREWS.

Paper [presented 21st June] to be printed. [No. 183.]

UNIVERSITY OF ST. ANDREWS.

Accounts [presented 21st June] to be printed. [No. 184.]

SUMMARY JURISDICTION ACT, 1879 (SECTION 8).

Return [presented 21st June] to be printed. [No. 185.]

SEA FISHERIES ACT, 1868.

Copy presented,—of Report of the Board of Trade under Part III. of the Act. Orders for Fishery Grants, 1893-4 [by Act]; to lie upon the Table.

LOAN SOCIETIES.

Paper laid upon the Table by the Clerk of the House :—Abstract of Accounts to 31st December 1893 [by Act].

ORDERS OF THE DAY.

WAYS AND MEANS.

Resolution [21st June] reported ;

"That it is expedient that the value for the purpose of Succession Duty of a succession to real property arising on the death of a deceased person shall, where the successor is competent to dispose of the property, be the principal value of the property, and that provision shall be made for the payment of such duty with interest from the expiration of twelve months after the date of the death on which the succession arose, and the provision of the existing Law with respect to discount shall not apply."

Resolution agreed to.

Ordered, That it be an Instruction to the Committee on the Finance Bill that they have power to make provision therein pursuant to the said Resolution.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 21st June.*]

[SEVENTEENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 14.

MR. BARTLEY (Islington, N.) moved an Amendment to reduce the rate of duty on estates between £500 and £1,000 value from £2 to 30s., the Amendment being the first of a series designed, he said, to ease off the heavy jumps which occurred, particularly at the bottom of the scale. A person whose life was insured for £500 was a comparatively poor person, and if a sum exceeding £500 were to pay so heavy a tax as £10 instead of 50s., life insurance would be discouraged and persons would be tempted to insure for lower amounts in order to avoid the heavy Estate Duty. The people who could leave a provision of no more than from £500 to £1,000 were the class who deserved consideration, certainly as compared with those who left from £1,000 to £10,000; and he therefore moved that the duty should be reduced from £2 to 30s. per cent.

Amendment proposed, in page 10, line 25, to leave out the words "two pounds," and insert the words "thirty shillings."—(*Mr. Bartley.*)

Question proposed, "That the words 'two pounds' stand part of the Clause."

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby) said, it might be inferred from the hon. Member's speech that the Government were raising the duties, whereas they were reducing them on £1,000, and still more on £500. He should be glad if the Exchequer could dispense with any tax at all under £1,000, but it could not afford to do so. He had very carefully considered whether he could go further than he had done. He believed that people who could leave only £500 or under were the people who most deserved consideration, and that was the reason why only 1 per cent. was charged under £500 and 2 per cent. between £500 and £1,000—in both cases a very sensible reduction.

MR. HANBURY (Preston) said, it must be remembered that the scale was effectively made much higher by bringing a much larger amount of property under duty; realty and settled personalty were both brought within the scope of Estate Duty.

SIR W. HARCOURT: There is not much aggregation under £1,000.

MR. HANBURY hoped there would be in future, because the tendency of legislation was to split up realty. This high duty would hit poor people and would discourage small holdings in land. These now escaped duty under probate, and for the first time would be taxed for Estate Duty.

***MR. GIBSON BOWLES** (Lynn Regis) felt obliged to take the Chancellor of the Exchequer under his protection as to this Amendment, which, in the interests of the Exchequer, was not one he could accept; but he would point out that there was already in the Bill a remarkable reduction on £1,000 to a stranger, who now paid £125, and under the Bill would pay £20, thus escaping

£105 of taxes, while an English widow taking the same amount in foreign property would pay £20 more than at present.

Question put.

The Committee divided :—Ayes 169 ; Noes 104.—(Division List, No. 120.)

MR. BARTLEY said, his further Amendments were on the same lines. If the Government would not give way it was no use to waste time.

On Motion of Sir W. HARCOURT, the following Amendment was agreed to :—Page 10, line 37, leave out from "per cent." to end of line 38.

MR. GIBSON BOWLES said, he would move, after the word "over" in the Amendment, to insert the words "ten pounds or."

Amendment proposed, after the word "over," to insert the words "ten pounds or."—(*Mr. Gibson Bowles.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT said, he preferred the words as they stood.

MR. GIBSON BOWLES : Then, in the interest of accuracy, I shall divide upon it.

SIR R. WEBSTER : It seems to me that these words are necessary.

SIR W. HARCOURT : Rather than have a Division I will agree to the Amendment.

Question put, and agreed to.

Amendment, as amended, agreed to.

MR. HEYWOOD JOHNSTONE (Sussex, N.W.) said, he desired to move to add to the clause the following :—

> "Where by reason of another death a second Estate Duty shall become payable upon the same property within four years, it shall be levied and paid in respect of such property at one-half of the rate payable upon the principal value of the estate in which it is included."

It had been estimated that every estate on an average should fall in for Estate Duty once in 30 years. But there might be many cases in which the succession might be much quicker, and in which the burden of the duty would be so heavy as to materially diminish, if not destroy, the property altogether. A personal friend of his who took an interest in this subject had informed him a few days ago that in his own family not far back three successions had taken place within a space of 14 months. Though such a thing did not often occur, at any rate it was a matter which they should provide for. Take the case of quick succession between brothers or husband and wife, or persons of the same age—or a case where in an accident husband and wife or brothers perished practically at the same time, though, in the eyes of the law, with an interval sufficient to give succession, should full Estate Duty be paid a second time? It was with a view of meeting cases of this kind, which he considered were cases of real hardship—though they would not often occur—that he had put down his Amendment. He would ask the Committee to bear in mind that the Amendment did not touch the principle of aggregation or graduation, and did not in any shape favour real property. He was quite certain that if the Amendment were not accepted in the cases he referred to, the duty would be paid with a sense of injustice, and hardship, and robbery.

Amendment proposed, in page 10, line 38, at the end of the Clause, to add the words—

> "Where by reason of another death a second Estate Duty shall become payable upon the same property within four years, it shall be levied and paid in respect of such property at one-half of the rate payable upon the principal value of the estate in which it is included."—(*Mr. Heywood Johnstone.*)

Question proposed, "That those words be there added."

SIR W. HARCOURT said, he quite understood the feelings which had inspired this Amendment. He quite agreed that in some cases where the successions followed rapidly the imposition of the Estate Duty would constitute a considerable hardship. They must all know of such cases. The difficulty he had in providing against this was that so far he had been unable to get at what would be a fair average period to allow for successions taking place, and he considered that the fault of the Amendment was that it did not deal in a practical way with the case. It seemed to him that it proposed simply to deprive the Revenue of all that it wished the estate to gain, while at the same time it offered the Revenue no corresponding advantage to make up for what it was to lose. They might have intervals of 60 or 70 years between successions. The Revenue was obliged, like the individual, to take the rough with the smooth. Probably somewhere about 30 years would be a fair average to reckon that successions would occur, but at the same time there were many cases on record where an estate had not changed hands for nearly twice that period. The Revenue in that case could not provide beforehand that an extra rate of duty should be paid, and therefore they should not be asked to accept less in those cases than the present Amendment wished to shield. While he was fully aware that there was much to be said in favour of the point raised by his hon. Friend, he regretted that he could not see his way to accept his Amendment because it would not, in his opinion, really meet the case.

Mr. CHAPLIN (Lincolnshire, Sleaford) said, the right hon. Gentleman admitted the hardship which in certain cases must arise, but he understood the right hon. Gentleman to say that he would not deal with it because of the difficulty which would occur in the case of good lives. He (Mr. Chaplin) admitted that, so far as good lives were concerned, they could not deal with the case because this was a measure providing for Death Duties, and even the right hon. Gentleman the Chancellor of the Exchequer did not propose bringing lives to a termination before their natural end. Nevertheless, the hardship complained of was so apparent that he hoped the right hon. Gentleman would see his way either to accept the Amendment or, at any rate, to provide some remedy to prevent the injustice that he admitted might in certain cases be done by the imposition of the tax. If the principle of the Amendment was sound—and, for his part, he thought it was—the proposal did not go quite far enough. He thought that the period of 30 years was not sufficiently long for an average. On the other hand, cases had been known where there had been three or even four successions to the same property within the period of half-a-dozen years. Suppose the property were worth £1,000,000, the rate of duty that would have to be paid would in some cases be as high as 18 per cent. So that, assuming there were three successions in six years, if the 18 per cent. were multiplied three times, nearly half the property would have been in that short time paid away.

Sir W. HARCOURT: They would be three strangers.

Mr. CHAPLIN said, he did not care who they were. A tax that in six years could swallow up half a man's property was surely nothing more or less than confiscation. No doubt the case he had taken was an extreme one, but it only showed that a great hardship might arise, and therefore it was clearly the duty of the Committee to provide against it. He believed that the Committee were most willing to prevent the possibility of such an injustice, and it would be prevented if the right hon. Gentleman would sanction the proposal. He hoped that the right hon. Gentleman would see his way to meet their wishes and would agree to allow a more liberal reduction even than that asked for by the hon. Member who had moved the Amendment.

Sir W. HARCOURT said, he would remind the right hon. Gentleman opposite, who imputed to him (Sir W. Harcourt) the desire to take three 18 per cents. from an estate that under the present law three 14 per cents. were taken, that this was in the case of succession by strangers. He should have no objection himself to inherit property on the terms provided in the Bill. He considered that a man who was fortunate enough to inherit a million of money from a stranger should not mind having to pay the Exchequer handsomely for the right to enjoy it.

Viscount CRANBORNE (Rochester) said, he hoped that the right hon. Gentleman would make a concession in this case. No doubt a fair average period of succession was the idea they would like to arrive at. There was no justice in the argument put forward by the Chancellor of the Exchequer that because the estate of the man who lived for many years paid too little, therefore they had a right to make the estate of the man who enjoyed the property only a few years pay too much. The effect of making these heavy charges on estates in cases where there was rapid succession would be to deprive the owners of estates of the power of doing their duty by their property. If three menbers of a family—one succeeding the other—perished in a railway or other accident, and the previous holder had died a short time before, they would have in the course of a few months or, it might be weeks, an enormous burden thrown on the property. The result would most likely be that for many years after the accident there would be a non-resident owner of the property, and all the evils that they knew to flow from absenteeism would ensue.

Sir W. HARCOURT: Does it not occur now?

Viscount CRANBORNE said, that in connection with the Death Duties it would always be the case to some extent; but the complaint was that, owing to the enormous extent to which the duties were increased by the right hon. Gentleman the Chancellor of the Exchequer, it would be more difficult for owners who lived on their property to do their duty by their cottagers and tenants. The idea that it was a good system for owners to live upon their property was an idea with which the right hon. Gentleman himself would agree. It was only in extreme cases that the duty would be diminished under the Amendment. The answer to the Amendment seemed to be that justice must be done to the Exchequer. Well, what they wanted was that justice should be done to the individual and to the property, and that the Exchequer should stand in the second or third place.

Colonel KENYON-SLANEY said, he should like to point out how hardly the tax which would be imposed by the Bill might fall upon a family three or four brothers of which might happen to be serving Her Majesty in a campaign at the same time. He knew a case in which two or three brothers had served in the Crimea at the same time. It was possible that all those lives might have been lost within a short period of each other, and the result might have been disastrous to the family property. The right hon. Gentleman the Chancellor of the Exchequer was no doubt bound, in defiance of his natural feelings as custodian of the Public Purse, to stand by his original proposition. If the Exchequer would lose rather than gain by the proposed alteration, the fact would weigh with the right hon. Gentleman, but it could not be too distinctly impressed on the minds of hon. Gentlemen opposite, who did not understand these things themselves, that the direct result of this rapid transference of estates from one owner to another, coupled with piling up of burdens on property, was disastrous not only to the individuals who succeeded, but also to all the people connected with the property, and to all the residents and all the rural life of the district. If they were able to strike a balance between the national loss and national advantage regarding this subject, they would find that the national loss would be greater than the advantage from the heaping up of burdens on estates and that national benefit would be derived from the acceptance of a moderate proposal such as that now before the Committee. If in this matter they could find a crevice in the right hon. Gentleman's armour through which they could reach his sense and justice, and could induce him to make this concession, it would tend to the advancement of the right hon. Gentleman's own reputation both as a financier and as a sympathiser with national needs.

Mr. GRANT LAWSON said, the Amendment dealt with the case in which the Estate Duty became payable for the second time on the same property within four years. If the average succession was at the end of 30 years, it was clear that when it occurred at the end of four years the Revenue got a windfall. All that the supporters of the Amendment asked was that the wind which brought the Chancellor of the Exchequer that windfall should be tempered to the shorn lamb who succeeded to the property. His hon. Friend was so moderate that he only proposed that the second Estate Duty should be levied at half the rate of the first. The Chancellor of the Exchequer met that by pleading for justice to the Revenue, but the right hon. Gentleman had a majority at his back and acted as judge in his own cause. The right hon. Gentleman was sure to have justice, but those he (Mr. Lawson) represented had only one vote for one constituency—or would only have one vote when certain reforms were carried out. Instances had been quoted in which, unless this section were amended in the manner proposed, or some such manner, the Estate Duty would swallow up the whole income of an estate. The noble

Viscount had pointed out that in certain cases where three persons succeeded each other in rapid succession the Exchequer would get half the estate, but there would be cases in which the Exchequer would take the whole of the estate, at any rate, for eight years. For instance, he was told of a case the other day, within the personal knowledge of an hon. Member, in which in connection with a small property of £10,000 there were three successions in eight years. The father died and left the property to his illegitimate son. The son died and left it to his cousin in blood, who was, of course, a stranger in law. The second successor had to pay £365 a year out of a net income of £300. That was what was called in Roman law a *damnosa hereditas.* It was recognised that landed property only paid 3 per cent., which was putting it rather high.

Sir W. HARCOURT: Then you take the value of land at 33 years' purchase.

Mr. GRANT LAWSON said, that more than 3 per cent. could not be got from landed property. He was making a liberal estimate when he mentioned 3 per cent. If three instalments of duty were running together there would be little or nothing left for the proprietor to live upon. Amongst lineals it was not easy to find cases where 3 per cent. would swallow up the whole property—except where a million of money was left. Between £100,000 and £150,000 the increment would be one-eighth of 6 per cent., and if three duties were running at a time the proprietor would have three-fourths per cent. left to live on. When you get amongst brothers you soon get a case in which the whole interest on the property is swallowed up by three sets of instalments running together. Between £1,000 and £10,000 the instalment would be one-eighth of 6 per cent., and if three of these were running together the proprietor would have three-fourths per cent. left to live on. Between £10,000 and £25,000 the instalments would be one-eighth of 7 per cent., or seven-eighths on the value of the property; and if three were running together it would mean twenty-one-eighths, which would leave three-eighths to the proprietor to live on. From £50,000 to £75,000 the instalments would be one-eighth of 8 per cent., or 1 per cent., and three instalments running together would absorb 3 per cent., or the whole value of the estate. He might add as following favourite propositions in Euclid "Q.E.D."

Sir W. HARCOURT was much obliged to the hon. and learned Gentleman for favouring him from time to time with arithmetical acrostics, but he would point out that in the case to which the hon. Gentleman referred it appeared to be assumed that all the instalments were always running together, but that could only be the case if all three persons died at the same instant of time—a thing which could never be considered as likely to happen. In the case of two persons dying at sea the presumption of Roman law was that the eldest would live the longest.

Mr. GRANT LAWSON said, the right hon. Gentleman had referred to his acrostic, but had not attempted to give them the least solution of it. He had put the case if the three instalments overlapped. While the overlapping went on the proprietor of the estate would be practically dispossessed. He thought the Chancellor of the Exchequer ought to endeavour to avoid possible injustice.

*Mr. BRODRICK (Surrey, Guildford) said, the Chancellor of the Exchequer had not answered the case mentioned by the Leader of the Opposition a few nights ago, which was an absolute case. At this moment there were four instalments running upon that estate, which was of some £10,000 value. The succession devolved upon one of three old ladies in 1890. In April, 1893, that old lady died, who left it to another who died in August, 1893, and left it to a third who died on the 11th of April of the present year. If the charge upon each death were £75 the amount payable would be £300 on the whole income of the estate. Hon. Members would ask why the owners did not sell the property? As a matter of fact, they were willing to sell it for half its value, but could not get a bid for it. They were, therefore, bound to keep the property, and pay the rates, whilst under the present Bill they would be forced to pay the whole of the income of the property—namely, £300, to the Chancellor of the Exchequer. The right hon. Gentleman must see that the facts of this kind were sufficient to make out a *primâ facie* case for considering the Amendment. If the clause remained in its present form the result would be to substitute a gambling for a business transaction as far as the Exchequer was concerned, inasmuch as it was probable that what would be lost upon one estate would be gained upon another. It was obvious that people who saw that the whole of their income would go to the Exchequer would make provision to prevent this happening, and there would be unlimited evasion of the Bill. He would ask the Chancellor of the Exchequer whether, before the Report stage, he could not consider what would be the financial effect of the adoption of the Amendment? Surely it would be within the right hon. Gentleman's power, even if he did not accept the limit of four years, to agree to a limit which would not rob the Exchequer, but which would prevent the occurrences of the extremely hard cases that were likely to occur if the clause were passed in its present form.

Mr. THORBURN (Peebles and Selkirk) said, he had heard of a case in which three old ladies, sisters, aged respectively 81, 83, and 90, died in one week. Under this clause such a case would be a very hard one, and he thought provision ought to be made to meet it.

Mr. GERALD BALFOUR (Leeds, Central) said, this was really a very important question, and he should like to add his appeal to those which had been made to the Chancellor of the Exchequer. Several cases of very great hardship had been mentioned. The Chancellor of the Exchequer did not deny the hardship, but admitted it, and his only answer was to point out hardships which existed under the present law. No doubt hardships did exist under the present law; but when a Chancellor of the Exchequer took in hand the reform of the whole system of Death Duties, surely his object should be to remove hardships. Instead of removing hardships the right hon. Gentleman was increasing them. The right hon. Gentleman said that if an attempt were made to remove a particular class of hardship the result would be that the State would lose. He (Mr. Balfour) must point out to the right hon. Gentleman that there were occasions on which it was better that the State should lose than that individuals should lose. It was better that the estate should lose than that property should pay the Estate Duty three or four times over within a very short period. The Chancellor of the Exchequer said that, on the whole, he was doing rough justice. This reminded him of the story of a certain cynical Judge, who was reported to have said that rough justice was done by the Courts because, although it was perfectly true that a certain number of guilty persons were found not guilty a certain number of innocent people were convicted.

Sir W. HARCOURT: My hon. Friend says that we ought to consider this question from the point of view of the advantage of individuals rather than from that of the advantage of the State. But he must observe that in the case of rapid successions by death there are several individuals who profit, whereas if there is a long interval between successions there is only one who profits during that period. Those who succeed rapidly get more than they have a right to expect. They are made happy under circumstances which they had no right to look forward to. I think, therefore, my hon. Friend should accept the arrangement as one of the greatest happiness to the greatest number.

Mr. GERALD BALFOUR said, the reply to the extraordinary argument of the Chancellor of the Exchequer was that if a couple of deaths occurred within a very short period the successor who survived for only a short time could not be said to rejoice to any extent. In the case of real estate it would be the estate itself which would suffer.

Mr. BRUNNER (Cheshire, Northwich): No, no.

Mr. GERALD BALFOUR said, he was perfectly aware that the hon. Gentleman opposite (Mr. Brunner) always pooh-poohed that argument, but he did not think that the hon. Gentleman could have had much experience of real estate. He imagined that the greater part of the hon. Gentleman's property was in personalty. Those who were acquainted with estates in the country knew how great an evil it was if such an estate was so burdened that the proprietor was not able to do justice to it.

Mr. WINGFIELD-DIGBY (Dorset, N.) said, there were gentlemen on the Government side of the House who talked ometimes about real property, and one hon. Gentleman said the other night that he would support every line of the

Bill because he did not happen to own a single acre. When statements of this kind were put forward he (Mr. Wingfield-Digby) thought that some words ought to be spoken to show the hardship that would fall upon others besides the actual successors to property unless some Amendment of this kind were adopted. All the agricultural labourers who were employed on the property and all the farmers who were connected with it would necessarily suffer. The tradesmen in small towns, the village carpenter and the small builder who got work to do in connection with improvements and repairs on the estate would also suffer.

*SIR J. LUBBOCK (London University) said, that the cases dealt with in this Amendment would frequently occur, and in such cases an injurious effect would be produced upon the property. As the hon. Gentleman opposite (Mr. Wingfield-Digby) had pointed out, it was necessary to consider the interests of the locality. If there were two successors within a year who had to pay 7 per cent., a total of 14 per cent., the Estate Duty, with the Legacy Duty, would bring the payment up to, say 20 per cent. This payment by the Bill was spread over eight years, and would absorb the whole income. The practical result would be that during those years the State would be the beneficial owner and would obtain all the beneficial interest. He asked, was the State prepared to perform the duties of the landlord? Of course, hon. Members knew it was not. That being so, it was clear that unless some such Amendment as this were adopted great disadvantage would result to all the persons living on this property, and it was in their interest that he pressed the Chancellor of the Exchequer to grant some alleviation in such cases.

SIR W. HARCOURT: I am ever ready to meet arguments brought forward with reference to this taxation, as it directly affects individuals, but I must also say a word upon its indirect action, because not only in this House but out of it I hear an argument which I cannot give any assent to—namely, that particular classes of the community are to be exempted from taxation in a manner in which other classes are not exempted, in order that they may be generous and munificent. That is a view to which I will never assent. I am glad that people should be munificent and generous; that they should keep great houses and should open them to their neighbours; but I am not willing that such munificence and generosity should be founded upon the fact that the money used for the purpose is an exemption from taxation to which other people are liable.

*SIR H. JAMES (Bury, Lancashire): That argument has never been used outside this House nor in it. It has not been demanded that people should be exempt from taxation because they are munificent or generous. The demand put forward has been that the Chancellor of the Exchequer should consider the effect of the new taxation he seeks to impose. The custom of this country has been that persons who possess landed property do not spend all the proceeds of it upon themselves. They spend a portion upon the community around them. They spend a proportion of the money they receive in the employment of labour and the employment of tradesmen, and in a manner which does not affect the person who spends it so much as it does those who receive it. I know one estate with which I have had to deal officially where there is, of course, a non-resident owner—the Duchy of Cornwall. Even there, there are charges on that estate which have become as certain charges as if they were the indebtedness caused by mortgages—the endowing and repairing of churches and schools, and the maintenance of persons in the locality. The charges for these and other purposes have now become fixed charges on that estate, and they make a very substantial difference between the gross and the net income. Those who say that these are expenses incurred through generosity only must recollect that if you take away the means of meeting such expenditure you injure not so much the person who makes the payment as the person who receives it. If the Chancellor of the Exchequer says, "I am careless whether these payments are made or not, and I am going to cripple the person who has made them," he will injure not the person he is aiming at, but the person who has hitherto benefited by these payments. That is the argument which has been used in this House. The Chancellor of the Exchequer has misrepresented that argument, but he has never answered it. I think he ought to answer it. If he prevents these benefits being continued from what source are they to come? If they are discontinued will he tell the Committee who will suffer: will it be the person who does not continue them, or the persons who do not receive them? The Chancellor of the Exchequer twice in my hearing has said this is an attempt of a class to obtain exemption from taxation.

AN hon. MEMBER: So it is.

SIR H. JAMES: Let those who say "so it is," in a way that conveys no argument, meet us in fair argument. If by this taxation you take away the means of those who have spent money for the benefit of a community, where is the vast expenditure to come from? If they gave us some information upon that point, they would support the Chancellor of the Exchequer much better than by saying "so it is," which conveys no argument whatever. I would appeal to him to be good enough to say how the case that has been put to him is to be met?

SIR W. HARCOURT: I think I can answer my right hon. Friend by this illustration: A man keeps a certain number of horses; he employs a certain number of servants, a certain number of gardeners, and so forth; you might enable him to keep more servants and more horses, and more gardeners, if you relieved him from all taxation, and you may, by any taxation you put upon him, make it more difficult for him to keep so many horses, and so many servants, and so many gardeners. But if it does not apply to the Estate Duty only, why do you not relieve him from the Income Tax, or when you are increasing the duty say it shall not be increased upon them, because if you do they may keep half-a-dozen less horses, half a dozen less grooms, gardeners, and so forth. It is because of this very argument—that would go to the extent of relieving this particular class, because they employ, it is said, on their estates a certain number of people, and therefore should be furnished with the means of doing so by an exceptional proposal of taxation—that we cannot accept that principle.

*SIR H. JAMES: That is not the principle we have asked my right hon. Friend to accept; he has not met the point at all; I am not asking for exemption where money is being spent on the employment of horses or servants, or anything in the nature of personal luxury, but where money is spent upon subjects which are fixed charges of occupation. Take the case of open pleasure grounds — and I know of one that is visited by half a million of people free of charge during every year, but which grounds will have to be closed if this taxation is imposed. All this is a benefit to the public, and it is no answer of the Chancellor of the Exchequer to say you have so many servants, so many grooms, or so many horses. I said nothing about them, and the Chancellor of the Exchequer has entirely changed the issue by putting forward a case that is not suggested; he has not answered the case that has been put to him, and he seems to think when arguments are used outside this House it is fair to those who use them to change them to a new form of issue. I say that no answer has been given.

MR. KNATCHBULL-HUGESSEN (Kent, Faversham) said, it was most extraordinary to him that the Chancellor of the Exchequer and some, if not all, of his supporters continually met their assertion by saying that they on their side of the House had asked for exemption from taxation. They were doing nothing of the kind, but in this instance they asked that where a particular tax under certain circumstances inflicted hardship and injustice that it might be modified. He trusted that even yet the Government might accept this reasonable Amendment proposed by his hon. Friend the Member for Sussex (Mr. Heywood Johnstone). If they were to go to a Division let there be no mistake as to what the issue was. If the right hon. Gentleman wished to inflict an additional blow upon an industry that was already very heavily burdened let him say so boldly. The effect of accepting this Amendment upon the Revenue would be very small, as it could not arise in a great number of cases; but it would not be small in the particular cases put forward by his hon. Friend, because it would not only affect the case of the estate, but all those who were dependent upon the estate, therefore to them it was a very great question, whilst to the Revenue it was very small. What they had to decide was whether they were going, with their eyes open, to vote for a thing that must be the means of inflicting great hardships upon many persons?

*Mr. BANBURY (Camberwell, Peckham) said, the case alluded to by the right hon. and learned Gentleman was very different to what the Chancellor of the Exchequer represented, and if the Committee would allow him he would tell them an instance which he knew to be a fact, an instance which was occurring at the present moment. It was the case of a property the owners of which let the house and the shooting, consequently there was no question of keeping servants, grooms, gardeners, and so forth; but yet it cost the owners £1,500 a year in wages to agricultural labourers, estate carpenters, and others who dwelt in the village connected with the estate. During the last five years, whilst the expenses had been £1,500 a year, the net income was only £150 a year. The owners had determined to go on with this expense for the sake of those dependent on the estate for employment, but if the Government were going to inflict these duties upon them it would be absolutely impossible for their successors to continue this expenditure of £1,500 a year.

*The SECRETARY of STATE for INDIA (Mr. H. H. Fowler, Wolverhampton, E.): The argument used by my right hon. and learned Friend the Member for Bury (Sir H. James) amounts to this: that if you pay a certain proportion of income for laudable purposes it is not fair to tax the capital on which that income arises, and he introduced the element of charities, saying that sums of money are given—and I admit most wisely and properly given—for the support of churches and educational purposes, and that that was expenditure that entitled the money to be exempted from taxation. But is liberality confined to the owners of land? Are there not large sums of money given by those whose property consists entirely of personalty? The right hon. Gentleman the Member for Bury has entirely changed the issue. The case shown is one of hardship with reference to duties recurring too frequently, whereas the argument of the right hon. Member for Bury is an argument against taxing large properties altogether, but the Committee has decided that, and it cannot be reopened. A case was put by the hon. Member for Peebles (Mr. Thorburn), which, he said, had recently arisen, the case of three ladies dying within a week where the property was taxed three times. Suppose that property, instead of being land, was Consols—£10,000 of Consols—there is no addition to the duty payable under the present Bill, but the existing law would require on the second and third death the same duty to be paid as on one; the Probate Duty would be paid, and if it was not a case of transmitting property from father to child, Legacy Duty would have to be paid in addition; therefore there is no new principle introduced into the law as to personal property. Take real property. Suppose the interest was one of a tenant for life, if he died pending the payment of the duty with no instalment paid, the estate would not be called on to pay the unpaid instalments; but supposing he was absolutely entitled, or was a tenant for life with a power of appointment on his own death, that privilege would not apply, and he would, or his estate after him would, be liable to pay the whole unpaid instalments. But the Government have met that very liberally. On large landed estates they provide that only one duty shall be paid under one settlement, no matter how many lives take an interest in that settlement.

Mr. BRODRICK: I gave an unsettled case.

*Mr. H. H. FOWLER: I know; but the great bulk of landed estates in this country are settled, and where these rapid transmissions take place from brother to brother—for, after all, that is the real case that is put, suppose that one brother dies in the service of the Queen, in warfare, and he is succeeded by another brother—no further money is paid; 1 per cent. covers all the transmission from one to the other. Why should a person absolutely entitled to landed property be put in a different position, with reference to the payment of the duty, to persons absolutely entitled to personal property?

Mr. BRODRICK: In the case I mentioned he neither receives income nor can he dispose of the principal.

*Mr. H. H. FOWLER: Does the hon. Member think there is no other property on which there is no income? During the last few years there has been an enormous amount of personal property in this country that has not brought in any income. Does he suppose there is not a very large amount invested in trade that brings in a very small income? The argument of the hon. Gentleman opposite is that if you compel an owner to close his place or cease keeping up his estate you are putting a large number of persons out of employment. So you are where the cotton millowner is obliged to close his mills. I do not know what hon. Members behind me will say as to the cotton trade, but in the iron trade the profits have not been of late years 3 per cent. upon the capital employed in it. In assessing taxes you cannot go into the question of what is the productive character of that in which this capital is invested. You take it on the value of the invested capital at the time, whether it is cotton mills, ironworks, Consols, or landed estates, and I am sure the Amendment to the clause introduced into the Bill by the right hon. Gentleman the Leader of the Opposition has very fully guarded the community against any excessive taxation with regard to property under special depreciation arising from the causes to which hon. Members have alluded. There is no desire to inflict any injustice upon any class at all, though one would suppose, according to hon. Members, that the Government have some vindictive purpose in introducing this measure, and desire to make the tax as onerous as possible. The Chancellor of the Exchequer laid down that the principle of wise taxation is to collect the tax with as little friction as possible, and he has shown, by the large number of Amendments he has accepted, his readiness to meet the views of hon. Members on that point. The hon. Member opposite put a possible case. I will not say such a case has not happened, but he puts a case and asks the Government to introduce a principle that would strike at the root not only of this Bill, but of the Probate Duty. I know where settled estates have not been disturbed for 60 years, and where, under the proposal of the Government, no additional duty would be payable. The same applies to large owners of personal property—if they have a long life you might say the State loses; if they have a short life the State gains, and yet I am sure the hon. Member would be astonished if the Government proposed that every estate should pay at a certain fixed period. That is not the principle on which we have gone, and, without going into the general question which the right hon. Gentleman the Member for Bury (Sir H. James) raised——

*SIR H. JAMES: No, no; the Chancellor of the Exchequer raised it.

SIR W. HARCOURT: My right hon. Friend is incorrect; the question was raised by the right hon. Gentleman the Member for the University of London, and I was replying to him.

*SIR H. JAMES: The Chancellor of the Exchequer said, "I am replying to speeches made out of this House and in," and I was replying to those observations.

MR. H. H. FOWLER: By whom?

SIR H. JAMES: You know.

*MR. H. H. FOWLER: Now let me recall the Committee to the Amendment before it, which is whether there is to be exceptional legislation in the case of estates which, from exceptional causes, change hands at a more rapid rate than in the normal state of affairs. Unless you are prepared to take both sides of the question and deal with estates which do not change hands so rapidly, it is impossible to accept the principle of this Amendment.

*SIR J. LUBBOCK: I wish just to say a word by way of explanation. The Chancellor of the Exchequer followed me in Debate, but he has not answered me. I said nothing whatever about munificence; I was talking about the repairs to farm-buildings and expenses of that kind, and my argument was that for several years the State would be the real owner, but would do nothing to keep up the property.

*MR. COHEN (Islington, E.) did not think that anyone on that side of the House would find fault with the rebuke administered to his colleague by the right hon. Gentleman the Secretary of State for India. At the time the right hon. Gentleman rose he (Mr. Cohen) was trying to catch the Chairman's eye, in order to do what the right hon. Gentleman did—namely, to bring the Chancellor of the Exchequer back again to the Amendment they had been discussing up to that time. The Chancellor of the Exchequer would be the last to say that after he had, no doubt unintentionally, altogether misrepresented the argument, which he did not condescend to answer, that the right hon. Gentleman the Member for Bury (Sir H. James) was wrong in endeavouring to reply to the remarks which the Chancellor of the Exchequer so irrelevantly introduced. The Committee would see, as the Secretary of State for India pointed out, the question before them at this moment was the question to which the Secretary of State for India, in the latter part of his speech, addressed himself, whether the Chancellor of the Exchequer should give exceptional treatment to estates under exceptional circumstances, and he did not think it was a good argument to adduce that no case was made out for exceptional treatment because under a different condition of affairs this exceptional treatment was not necessary. It was because the duty was now proposed to be seriously increased, to an extent which under certain circumstances became absolutely oppressive, that they thought a case had been made out, not in the interests of any particular class, but in the interests of the Exchequer and the Chancellor of the Exchequer himself. He would not cite cases of a million, as he thought the case was strengthened by referring to those that arose week by week and day by day, and if brothers succeeded to an estate of £40,000 or £50,000, surely not a very large amount, within a short interval they were eating up those estates and destroying them within a period of 20 or 30 years. And what did the Exchequer do? They were not spending their money on reproductive work, in maintaining and increasing the value of their estate, but as it passed from successor to successor they ate it up and destroyed it until in time there was absolutely no backbone and no reserve in this country. It was in the interest of the Exchequer of this country that the strength of the country, which consisted in its wealth, should be preserved, and the Amendment had been proposed in that view and, he thought, ought to be accepted.

Mr. A. J. BALFOUR (Manchester, E.): I wish to say one word about this very important case. The Government, through the mouth of the Secretary of State for India, stated the special provisions of this Bill, against which this Amendment is directed, are not intended for the defence of any class. I accept that, and it is not in defence of a class that I wish to offer a defence of this Amendment. The Chancellor of the Exchequer tells us this scheme works out "fairly, upon the average"; but what does his "fairly, upon the average" mean? It means, in the mind of the Chancellor of the Exchequer, that he will not get out of the property on the whole more than he ought to get out of it, but by the particular method in which this taxation is levied it will be inequitable. There will be a large number of individuals at one end of the scale who will be clearly ill-used, and at the other end of the scale there are others who will not pay what they ought to pay. By what canon of justice do you get rid of an inequality by simply throwing an unfair share of burden upon the owners of those estates on which there happens to be a larger number of deaths in a comparatively small space of time? That is the broad issue, and I do not wish to dwell upon it, as it has been before the Committee at sufficient length. But there is one thing that has not been put before the Committee to which I wish to call attention. The Secretary of State for India pointed out truthfully that one method was provided under this Bill by which the grosser forms of this inequality could be avoided by the owners of property, and that was the method of putting your estates into settlement. If you do that, no doubt, however many deaths occur, no special taxation is thrown on the capital value of the property; but is it part of the deliberate policy of the Government to compel everyone to put their property in settlement? I have always understood that while settlement was a procedure tolerated by the various Governments of this country, it was not one generally approved by any, and not at all by hon. Gentlemen opposite. I thought it was one of the canons of their policy that settlement should be discouraged; but if you are going to provide settlement as the only way in which gross injustice to individuals is to be avoided, then everyone who anticipates such a disaster will, of course, feel driven to settle their property, however they would be glad to leave it in some other way. This is an argument it is worth while the Committee bearing in mind, and it affords me an additional reason for supporting the Amendment.

MR. HEYWOOD JOHNSTONE said, it was not until the concluding sentence of the speech of the right hon. Gentleman the Secretary of State for India that he had any idea the right hon. Gentleman had ever read the Amendment. The right hon. Gentleman said that the Amendment asked the Committee to introduce a new principle into the taxation suggested by this measure. There he thought the right hon. Gentleman had fallen into exactly the same error which, with all due respect to him, the Chancellor of the Exchequer had fallen into in imagining that the certain injury to the individual was to be in any degree outweighed by loss of profit to the State. Was it a loss of profit, after all? because, on the hypothesis of the Chancellor of the Exchequer himself, it should be regarded rather as a windfall. The Chancellor of the Exchequer did not lose a certain amount of money which would otherwise come to him, but he was put into the fortunate position of receiving, within a rapid interval, what might be spread over a considerable number of years. He asked hon. Members to read this Amendment before they voted upon it and to remember that it did not interfere with graduation and with aggregation, and it raised no difference whatever between the treatment of real property and personal property. It did not attempt, in any way whatever, to favour realty at the expense of personalty, and he asked the Committee to adopt the Amendment.

MR. BRODRICK said, that as so many references had been made to the small amount which the Exchequer would lose under this proposal he would ask the Chancellor of the Exchequer if he had made any estimate as to such loss?

SIR W. HARCOURT was understood to reply in the negative.

COLONEL KENYON - SLANEY (Shropshire, Newport) said, there seemed to be a general consensus of opinion that if the system of Death Duties as proposed by the Chancellor of the Exchequer was to take effect and this Amendment were not accepted, the result must be the withdrawal of a large sum of money now annually spent, and upon which the agricultural community of the country depended. If that were so, what was the use of hon. Gentlemen opposite going about the country and professing to say they wanted to keep the agricultural labourer upon the land, when the result of this clause must be to withdraw the expenditure on which the agricultural labourer depended? The Government by their action would be withdrawing the inducement for, or the possibility of, the agricultural labourers remaining in the country; therefore let it be clear that when hon. Gentlemen opposite acknowledged they withdrew the money on which the labourers lived, the effect of that withdrawal must be to drive the agricultural labourers from the villages into the towns. The Government were taking up this line upon this Amendment, and he dared them to go to the country afterwards. [*Ministerial cheers.*] He wished they were as ready to take up his challenge as they were to cheer. After taking up this attitude he would challenge the Government to go to the country and tell the agricultural labourers they were advocating their cause and were desirous of keeping them in their homes, when, as a matter of fact, they were adopting legislation which would have the effect of driving them out of their homes.

Amendment proposed, in page 10, line 38, at the end of the Clause, to add the words—

" Where by reason of another death a second Estate Duty shall become payable upon the same property within four years, it shall be levied and paid in respect of such property at one-half of the rate payable upon the principal value of the estate in which it is included."—(*Mr. Heywood-Johnstone.*)

Question put, "That those words be there added."

The Committee divided:—Ayes 160; Noes 199.—(Division List, No. 121.)

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

*MR. GIBSON BOWLES said, that this clause raised for the first time to any extent the suggestion of progressive, graduated taxation. He would not stop to inquire whether they had been right or wrong in the principles which in this country they had hitherto held—the principles of encouraging individual exertion and protecting the individual in the enjoyment of the fruits that he had won by his labour. The graduation of taxation took an entirely different view of the matter. The view now put before them was, that in the case of a man who exercised frugality, thrift, and diligence, and who by those qualities won a great prize, the State was to step in and take a large share of it away. The greater the frugality, thrift, and diligence, and the greater the prize won, the larger was the amount taken away from him as a penalty for having been so successful and industrious. It had been said of the rich man, of the successful man, "he heapeth up riches and cannot tell who shall gather them," but he could tell now. It was the Chancellor of the Exchequer who would gather them. He should like to know what kind of encouragement this new principle in its application would be to the industrious man starting in life conscious of ability and capable of making great exertions? Would it not be a discouragement to him to know that if he succeeded greatly he would be despoiled greatly? If he acquired a large fortune, instead of leaving it to his children, a much larger portion of it would by this progressive or graduated principle be taken from his children than if he had been less successful in the race of life. If it be the real object, as it was with some, to reduce them all to one level, he thought the principle of graduation should be applied a little earlier—namely, to the earnings of a man rather than to the property he left. They should have an all round 8s. per day, for Solicitor Generals and all—even Chancellors of the Exchequer. That was the true application of the principle; but when they left a man free to earn any wage by any means, then, having left him free all his life, to come in at the end of life and say they were going to take away the prize was a kind of public policy calculated to stunt the growth of this country and to degrade the individual in it to something much lower than anything he had ever been known to be. But if they were going to apply this progressive principle, at any rate let them apply it rationally. The Chancellor of the Exchequer and the Secretary of State for India had said they should apply it in such a way as to produce equality of sacrifice and to equalise taxation. Yet how did they apply it in the clause as it stood? Under this clause, the millionaire who inherited £1,000 from a butler paid £20, but the butler who inherited £1,000 from a millionaire paid £80. That sounded like a comic invention, but it was in the Bill. If they were going to apply graduation that was not the way to apply it. But graduation in any shape inflicted a very grave disability and serious difficulty upon the tax-collector, and he, for one, had never been able to shake himself free from those principles of tax collection he imbibed during the five or six years he spent in the Legacy Office. The difficulty in connection with graduation was that if they levied a greatly increased tax upon the larger estates they would render the sum payable for duty so large that every kind of ingenuity would be exercised in order to prevent the State from getting it. There were two ways by which the State might be prevented getting the tax—one was evasion and the other avoidance.

THE CHAIRMAN: I must point out to the hon. Member that the principle of graduation of the Estate Duty is not open to discussion. The only question open is the scale. You must take the clause as it is.

MR. GIBSON BOWLES: I presume I am not out of Order in discussing graduation.

THE CHAIRMAN: It would be out of Order to discuss anything else but the scale.

MR. GIBSON BOWLES said, that inasmuch as the scale was founded on graduation, he understood he might refer to it, though not at great length. He had been curious to know where this progressive graduation principle was borrowed from. He at first thought that the Chancellor of the Exchequer had invented it; but when he came to reflect on the usual genesis of things, he came to the conclusion that he should find it in the French Revolution. There accordingly, having searched, he did find the original inventor of progressive taxation, and the name of that original inventor was Tom Paine—English outlaw, French law-maker, member of the French Convention, atheist, and revolutionary. The Chancellor of the Exchequer was a degenerate descendant of the great atheist, for he had not applied the principle properly, and Tom Paine was much cleverer than the right hon. Gentleman. In his *Rights of Man*, written in 1792, Paine said this—

> "Admitting that any annual sum, say, for instance, one thousand pounds, is necessary or sufficient for the support of a family, consequently the second thousand is of the nature of a luxury, the third still more so, and by proceeding on, we shall at last arrive at a sum that may not improperly be called a prohibitable luxury. It would not be politic to set bounds to property acquired by industry, and therefore it is right to place the prohibition beyond the probable acquisition to which industry can extend; but there ought to be a limit to property or the accumulation of it by bequest. It should pass in some other line. The richest in every nation have poor relations, and those often very near in consanguinity. The following table of progressive taxation is constructed on the above principles, and as a substitute for the commutation tax. It will reach the point of prohibition by a regular operation and thereby supersede the aristocratical law of primogeniture."

That was exactly the same object as the Chancellor of the Exchequer's, but the way in which Tom Paine's scale was carried out was a scientific way. It proceeded thus: On the first £1,000, 1 per cent.; on the second £1,000, 2 per cent., and not when there were £2,000 to put the whole extra charge on the whole £2,000, but only on the second thousand, whereas the Chancellor of the Exchequer put the extra charge on the whole. Under Paine's system the charge at this rate on the £2,000 would be 30 per cent., whereas under the Chancellor of the Exchequer's system it would be 40 per cent. On the other hand, as they rose higher on, the scale increased, and Tom Paine's scale would catch up to the Chancellor of the Exchequer's, and the larger properties would give him a higher duty than he even now asked for. He therefore sincerely regretted that among all the studies of Adam Smith and other great men the right hon. Gentleman had kept aloof from the sympathetic pages of Tom Paine, and that, consequently, instead of presenting to them a scientific scale going on a proper curve and acting on a comprehensible principle he had presented to them a scale, which, he ventured to say, was a very bad scale indeed. In Victoria exactly the same mistake had been made, and he quoted Victoria because, like Adam Smith and Tom Paine, Victoria was one of the authorities the Chancellor of the Exchequer believed in. In Victoria, as he had said, exactly the same mistake was made in proposing progressive taxation that the Chancellor of the Exchequer was making at this moment. When first proposed in 1870, the whole range of properties from £1,000 to £100,000 was put into five categories. But it was found that the jumps, not merely in the limits of the property, but also in the rate of tax, were so great that hardship was inflicted in some cases, and the Estate Duty was evaded or avoided in others. The result was, that in 1890 an amending Act was passed in which the five categories of properties were increased to nine, and two years ago a still further amending Act was passed, by which the categories of property which originally stood at five were increased to 37. Consequently, we should be exposed in this country to the same inconvenience to which people of Victoria were exposed before they made the Amendment. Before long the Chancellor of the Exchequer would find it necessary to do what had been done in Victoria — namely, to make the period shorter, and make the steps in the variations of duty shorter, and consequently bring his scale more into accordance with the facts of life. But the scale applied as well to property outside as within the United Kingdom, and the Chancellor of the Exchequer had more than once admitted that he could not get the duty upon property outside. Take the case of the hon. Member for the Carnarvon Boroughs, who might be assumed to be a millionaire, and who said he had half his property invested abroad. Upon that £500,000 the Chancellor of the Exchequer could not get the duty. Aggregating that sum with the other £500,000 in this country it would be chargeable with 8 per cent.; but since the duty could only, as was now admitted, be got out of the property here, the property here would therefore be charged at the rate of 16 per cent.; an extra tax upon property in this Kingdom, of a very remarkable kind. Not only that, but by the fact of the aggregation the property pays more than it should. Supposing an individual has £500,000 of property abroad out of a million, it would be liable to 8 per cent., and the £500,000 here would pay therefore £80,000 duty, while a property of an equal amount here—namely, £500,000, if all here would only pay £35,000. This was the result of the Chancellor of the Exchequer's scale, and he would hardly mend it by setting up reciprocity, which apparently meant that duty levied on property in Victoria might be deducted from the amount of duty on that property payable here, if the duty levied on property here were deducted from the amount of duty on that property payable in Victoria. But there was no such duty as that payable in Victoria.

THE CHAIRMAN pointed out that the Committee was not now discussing general principles.

*MR. GIBSON BOWLES said, he would not, of course, dispute the Chairman's ruling, but he was addressing himself to the proposed scale. The Chancellor of the Exchequer had gone to a considerable length in framing this scale. Two different systems were proposed: one for the Colonies, and the other for foreign countries. But he had always hitherto in Customs Duties repudiated that system of differentiation. It seemed that the system which was renounced at the Custom House was to be set up and worshipped at Somerset House. He could show that this scale of duty when put into operation would yield to the Chancellor of the Exchequer less money than he collected under the present system, quoting from the Returns of 1891-2. No tax varied so much as the Death Duties. That was one of the objections to them. They came in an unequal manner, but, broadly speaking, they came to 4½ per cent. all round. There was a very important matter in regard to the reductions on small estates. Estates under £50,000 formed 99$\frac{1}{10}$ per cent. in number, and in value they constituted 60 per cent. of the whole. Under this scale, broadly speaking, there was no increase on properties under £50,000, but, on the contrary, a decrease on the tax levied upon the smaller estates. This Estate Duty, which was going to give the Chancellor of the Exchequer such an enormous result, from £3,500,000 to £4,000,000, must therefore arise from other properties beyond those of smaller value to the extent of 60 per cent.

SIR W. HARCOURT asked from what the hon. Member was quoting?

MR. GIBSON BOWLES said, he was quoting from the statistical abstracts issued by the Board of Trade.

SIR W. HARCOURT pointed out that the hon. Member was dealing with settled property, and, leaving out real estate, was only taking personal property.

*MR. GIBSON BOWLES said, he was taking all property, real and personal, which was subject to Death Duties, and for the purposes of the proportion the figures he was giving were sufficient. At all events, the Chancellor of the Exchequer was wrong in fact when he said that real estate was left out. On only 40 per cent. in value would the duty be increased—in some cases considerably, but on the whole to an extent much less than the Chancellor thought, for the reason he would give. It was extremely dangerous greatly to increase the scale only in the case of the large estates, because they would thereby greatly increase the temptation to both evasion and avoidance. So hardly would this scale press upon people that they would try to a much greater extent than at present to avoid the payment of Estate Duty by making gifts to eldest sons and others during their lives. In itself that would no doubt be a good thing, but it would be bad for the Exchequer. Something would be gained by the Chancellor of the Exchequer on settlements and something on real estates, but it would be very little, probably not above ½ per cent. He would also gain something by charging on the capital value of real estate instead of upon the annual value of life interests. In introducing his Budget the Chancellor of the Exchequer represented that that would be something enormous; but he had since admitted that the whole result upon the equalisation of realty with personalty by charging upon capital value instead of life interests would only bring in £100,000, which was exactly 1-140th of the entire duty he expected to get. He had told the Chancellor of the Exchequer at the beginning that the results of this great alteration would be very small. The only really large increase arose from property out of the United Kingdom, and that being now given up the basis for the anticipated increase from this Finance Bill was gone. In a large number of cases of real estate there would be an absolute diminution of chargeable value. What with giving up property out of the United Kingdom, what with the exemptions of property under the £300 scale, the £500 scale, and the £1,000 scale, with evasion and actual avoidance of duty, instead of getting more money under this system the Chancellor of the Exchequer would get less than at present. He expected, instead of £10,000,000, to get £14,000,000. If he got £9,000,000 he would be very lucky. A better argument might have been put forward against this scheme if the right hon. Gentleman had given the figures necessary; but he had not done so, and his opponents had to do the best they could. For this small, this negative result, was it worth while to abandon the old paths, to leave the old system of levying duties, and to upheave the whole of society? [*Laughter.*] Yes, it amounted to that. Was it worth while for so small a result? When posterity came to examine this Budget, the Chancellor of the Exchequer would not be praised by some and blamed by the others as the inventor of a great democratic Budget, but he would be universally ridiculed as the man who had propounded a system which was equally impracticable and nonsensical.

*Mr. BARTLEY said, that in carrying out this extensive alteration in the Death Duties everything possible should have been done to remove the hardship and injustice upon the persons who had to pay them. The Chancellor of the Exchequer had answered the statement that this Bill created anomalies by saying that there were other anomalies in taxation—Income Tax and otherwise; but the existence of other anomalies, which were the cause of great irritation, was surely no reason for creating fresh ones, to the extent that this scale would create them. The Government were establishing a scale which would cause immense friction. Whenever an estate was near the mark, there would be a feeling of injustice. Although the Chancellor of the Exchequer would probably not accept his Amendment, perhaps he would accept some of the changes indicated in the second scale. The changes he referred to were for levying the duty on the minimum scale. Supposing an estate amounted to £15,000; the lower duty should be levied on the property up to £10,000 and then between £10,000 and £15,000, the higher duty should be chargeable; or if it was an estate worth £120,000, the lower rate on £100,000 and the higher on £20,000. If that scale had been adopted by the Chancellor of the Exchequer it would have saved all the natural irritations which would arise, and its adoption would have had a tendency to recoup any loss, by the fact that no inducement would have been given for evasion. If even one large estate was kept below the margin line, it must be remembered that the loss would be considerable on an estate kept just under £1,000,000; the loss would be £5,000. In the case of large estates, the whole property could not be valued absolutely to a shilling, but much of it would be a matter of estimated value; and if his scale had been adopted, much fairer valuations would be obtained than under the proposed system. The Chancellor of the Exchequer was, however, determined to carry out his system, but it would lead to great discontent and disappointment. People would feel that the higher scales were too high and too grasping, and they would manage to evade them. He heard the other day from the son of a rich man of a case in point. The son was of opinion that this was "the best Budget that had ever been produced." Asked why, he replied: "At the present time my father is handing over to me the property and estates without waiting for his death." That was what was being done by a very strong supporter of the Government; and no doubt those blessed with property running into seven figures would so arrange the disposition of their property as to defeat the Chancellor of the Exchequer's demands.

Sir W. HARCOURT said, that in every scale proceeding by classifications or jumps there must be inequalities; but the Government scale, rising only by one-half per cent., was a moderate proposal, and he did not fear producing results anticipated by the hon. Member. There had been many ingenious plans devised for reconciling the interests of the father and son in these matters, and one of which he had heard particularly recommended itself to his sense of justice. The proposal was that a law should be passed compelling the father at a certain age to retire on the allowance which, up to that time, he had made to his son. That would induce fathers to make their sons a handsome allowance. He could only congratulate the eldest son in the case mentioned by the hon. Member who had last spoken to whom his father had already commenced assigning his property. There was one thing which hon. Gentlemen opposite must have heard with satisfaction. The one infallible authority on the subject—the hon. Member for Lynn Regis—had assured the country gentlemen that land would pay less under the Budget than it did now.

Mr. GIBSON BOWLES: I did not say that; I said in some instances. The large estates, of course, will pay more.

Sir W. HARCOURT said, he understood the statement to be that under this Budget less money would be collected than at present, including the large estates.

*Mr. GIBSON BOWLES said, he really could not allow himself to be both contradicted and misrepresented. His prediction was that the whole return of Death Duty would be less under this scheme than now, not in the case of land alone, though many estates would pay much less than at present.

Sir W. HARCOURT said, that the country gentlemen were not concerned for the large estates; it was, of course, merely the small estates that they cared for. The hon. Member said that less money would be paid by the landed interest than formerly, and on that ground he invited the support of hon. Gentlemen opposite.

*Mr. GIBSON BOWLES could not submit to be so misrepresented. He must repeat that, in his belief, the whole returns for the Death Duties would be less than they were now—not the returns from land alone. A good many landed estates would pay less than they do now, but the large estates would, no doubt, pay a great deal more.

Commander BETHELL (York, E.R., Holderness) pointed out that if the Chancellor of the Exchequer had accepted either of the scales proposed on the previous day, this desirable result would have been achieved—that those who provided for the payment of the Estate Duty by the purchase of an annuity or by saving money would have had that money taxed on the lowest scale. The hon. Member for Bodmin had proposed that annuities should escape aggregation, because he argued, fairly enough, that a man might buy an annuity with the object of creating sufficient funds to pay the tax; but the Chancellor of the Exchequer had objected that it would be absurd and unreasonable to free that particular form of providing for the tax, and that there would be just as much claim to relief where a man had saved sufficient to pay his Estate Duty. His object in referring to the matter was to point out that where a person had either by purchase of an annuity or by saving money collected enough to pay the Estate Duty, on his death, that sum, although not completely escaping taxation, should be taxed on the lower scale. People should be encouraged to make provision of that kind during their lifetime by allowing the money to pass, if not free of taxation, at all events with as little charge as possible. By that means a feature of justice would be introduced into this Bill, and it was worth the careful consideration of the Committee whether even later on some modification might not be made for that purpose.

Mr. A. J. BALFOUR said, that the question involved was not the question of graduation, but the method by which that principle was to be applied. The scale proposed by the Chancellor of the Exchequer was open to grave objection on grounds of expediency and justice, and he hoped his hon. Friends would divide, taking the view of the scale proposed by the right hon. Gentleman.

Question put.

The Committee divided:—Ayes 192; Noes 145.—(Division List, No. 122.)

Clause 15.

Mr. BRODRICK (Surrey, Guildford) moved, in page 11, line 5, after the words "principal value," to insert the words "ascertainable in manner before mentioned." The object of the Amendment was to secure that the amount of Succession Duty was arrived at by the same mode of valuation as was provided for Estate Duty by the new clause moved by the Leader of the Opposition last week, and accepted by the Government.

Amendment proposed, in page 11, line 5, after the words "principal value," to insert the words "ascertainable in manner before mentioned."—(*Mr. Brodrick.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, that since the Amendment introduced by the Leader of the Opposition with reference to the mode of valuing agricultural land, it was obvious that the principle ought also to be applied to Clause 15, dealing with Succession Duty, because that duty was to be levied on the principal value, and it would not be fair, under the circumstances, to deal with it in the way provided by Statute. But neither the Amendment of the hon. Gentleman nor the Amendment of the hon. and learned Member for York, lower down on the Paper, was near the mark of what he would like. What he would suggest was the insertion of the following words as a new sub-section :—

> "The principal value of real property for the purpose of Succession Duty shall be ascertained in the same manner as it would be ascertained under the provisions of this Act for the purposes of Estate Duty."

***Sir M. HICKS-BEACH** (Bristol, W.) contended that the interpretation of "principal value," if inserted in the manner suggested by the Solicitor General, would apply only to cases where the successor was competent to dispose of the property. How, then, if the successor took only a life interest, would that interest be reckoned ? Would it not be according to the mode in which a life interest was at present reckoned under the Succession Duty Act ? Therefore, would there not be different modes of reckoning the value of the estate in the case of succession to the full estate and in the case of succession to a life interest ? He thought the mode of arriving at the value of the property for the purpose of Succession Duty should be the same in both cases; and he doubted whether that would be provided under the words suggested by the Solicitor General.

Mr. R. T. REID said, it was perfectly true that where a successor was not competent to dispose of the property the mode of valuation under the Succession Duty Act applied. The only case in which there would be a change in the valuation was when the successor was competent to dispose of the property.

Sir M. HICKS-BEACH said, he wished to explain what he meant. The point, no doubt, was complicated, but it was a very important point. Under the Succession Duty Act a successor who merely took a life interest would, if the clause passed in its present shape, only pay on the value of his life interest—namely, on a certain number of years calculated on the term of life at which he had arrived. Where the successor took the full estate he would pay the duty on the full estate. But whether he paid on his life interest or on the full value of the estate, surely the mode of calculating what the value of the estate was ought to be precisely the same in both cases. If they allowed the law to stand as it was at the present moment, they would have under the Succession Duty Act a special and most complicated form of arriving at the value of the life interest in the case of realty. For instance, the mode in which timber was valued was extremely complicated ; and was by no means, as he was personally aware, either satisfactory to the Inland Revenue authorities or to the person succeeding. Real estate was only liable to pay on the value of the timber on the estate, according as the timber was cut and realised for sale, and the liability might continue through sixty years if the life was as long, so that the owner never escaped from the liability to the duty for the whole of his life. That was a complicated way of levying duty, and the result, he believed, was that a great deal of duty was never paid. Now, what was the proposal which the Government had adopted in order to arrive at the principal value of agricultural property on the Motion of his right hon. Friend the Leader of the Opposition ? It was this : that, subject to the governing principle of the market value, the principal value of agricultural property should be based on the assessment of Schedule (A) of the Income Tax Returns. That got rid of all those difficulties and complications that were inherent in the present system of the Succession Duty Act. It would be fair to the taxpayer, and infinitely less troublesome to the Inland Revenue. His point, therefore, was that where payment of Succession Duty was made on the life interest, as it would be in all cases of settled property, and where it was made on the full value of the estate, as it would be in future when the property was not settled, in either case the same rule of valuation should be acted on in calculating the amount of the duty that was to be paid. He was sure that if the Solicitor General considered the matter further and consulted with the Inland Revenue authorities, he would find that in that way only could they arrive at a satisfactory solution of the question.

*Mr. H. H. FOWLER was understood to say that the Government only intended to apply the change of the valuation to cases in which the successor was entitled to dispose of the property.

Sir M. HICKS-BEACH said, the result of the Amendment of the Leader of the Opposition would be to give, in estimating the principal value for the purpose of Estate Duty, better terms than were now given in the case of estimating the annual value for the purpose of Succession Duty. But the precise reasons that induced the Government to give the better terms in one instance were strong enough to have induced them to give those terms in the other case. That was the point to which he wished to direct the attention of the Government, and nothing that had been said in reply ought to dispose the Government to continue in their unfavourable attitude.

Mr. R. T. REID promised to consult with the Inland Revenue authorities on the subject. His belief was that the Amendment he intended to move at the end of the clause would not carry out the effect the right hon. Gentleman desired, but it was better to insert that Amendment.

*Mr. GIBSON BOWLES said, he desired to point out that the succession created by this clause, under certain circumstances, would be a succession that did not exist under the Succession Duty Act; and therefore there was a strong case for the Amendment.

Mr. BRODRICK said, that under the circumstances, he would not press his Amendment.

Amendment, by leave, withdrawn.

Mr. R. T. REID said, it would be more convenient for him to move his Amendment at the end of the clause.

Mr. BRODRICK moved, in page 11, line 5, after the second word "property," to insert the words—

"After deducting the Estate Duty payable thereon and the expenses of raising and paying the same and vesting the property in the succession."

His objects were to secure that the amount for which Succession Duty would be payable, in the case of £100,000 for instance, was £100,000 less the Estate Duty, and that was £94,000; that the expenses of raising and paying the Estate Duty, and the expenses of vesting the property in the succession should be allowed.

Amendment proposed, in page 11, line 5, after the second word "property," to insert the words—

"After deducting the Estate Duty payable thereon and the expenses of raising and paying the same and vesting the property in the succession."

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, there was one part of the Amendment of the hon. Gentleman to which he assented. He agreed that in the case of Succession Duty payable there ought to be a deduction in respect to Estate Duty, because the property to which a man succeeded would be less the Estate Duty. He also agreed to allow the expenses of raising and paying the Estate Duty; but he could not allow the expenses of vesting the property in the succession. That might mean the expenses of a great Chancery suit, for instance. He, therefore, would suggest as an alternative Amendment, to insert after the second word "property," line 5, the words—

"In respect thereof, on the said death, and the expenses, if any, properly incurred in raising and paying the same."

Mr. BRODRICK said, he could not gather that there was any strong objection on the part of the Solicitor General to the concluding words of his Amendment. However, he would withdraw his Amendment, and accept the words of the hon. and learned Gentleman, hoping that the hon. and learned Gentleman would consider before the Report stage whether or not it was possible for him to go a step further.

Amendment, by leave, withdrawn.

Amendment proposed, in page 11, line 5, after the second "property," to insert the words—

"In respect thereof, on the said death, and the expenses, if any, properly incurred in raising and paying the same."—(*Mr. R. T. Reid.*)

Question, "That those words be there inserted," put, and agreed to.

On Motion of Mr. R. T. Reid, the following Amendment was agreed to:—

Page 11, line 6, after "payable," insert "by the same instalments as are authorised by this Act for Estate Duty on real property."

MR. BYRNE said, he had been asked by his hon. and learned Friend the Member for the Isle of Wight to move the following Amendment:—Page 11, line 9, at end, to add the words,

"Where Succession Duty is chargeable on the principal value of real property, the provisions of Section 14 of 'The Succession Duty Act, 1853,' shall apply in the same manner as if that section were herein enacted and extended to a succession to real property as well as to personal property."

The object was simply to put realty in the same position as personalty with regard to the provisions of Section 14 of "The Succession Duty Act of 1853," which provided with regard to personalty that only one duty was payable in the case of two predecessors.

Amendment proposed, in page 11, line 9, at end, to add the words—

"Where Succession Duty is chargeable on the principal value of real property, the provisions of Section 14 of 'The Succession Duty Act, 1853,' shall apply in the same manner as if that section were herein enacted and extended to a succession to real property as well as to personal property."—(*Mr. Byrne.*)

Question proposed, "That those words be there added."

MR. R. T. REID said, he had consulted with the hon. and learned Member for the Isle of Wight on this motion, and had suggested to him that the same purpose would be effected by making the end of the clause to run as follows:—

"And shall be payable with interest at the rate of three per cent per annum from the expiration of 12 months after the date on which he becomes entitled to the possession of the succession or is in receipt of the profits thereof."

MR. BYRNE said, that if the hon. and learned Member was sure that his words would extend the benefit of Section 14 of the Succession Duty Act to real estate he would accept them and withdraw his Amendment.

MR. R. T. REID said, the matter was complicated. His object was to prevent escape from the payment of Succession Duty in any case where Succession Duty was payable now.

MR. BUTCHER said, he was not sure that the Amendment of the Solicitor General would effect the object they aimed at.

MR. R. T. REID pointed out that if this Amendment were adopted now the matter could not be properly dealt with afterwards. By the addition of the words—

"On which he became entitled to the possession or was in receipt of the profits thereof,"

the point raised by the hon. Member for the Isle of Wight would be met, unless he had changed his previous opinion.

MR. BYRNE said, he had received no intimation to that effect.

MR. R. T. REID said, that no doubt anything found to be necessary could be inserted afterwards.

MR. BYRNE said, after the Solicitor General's statement the Amendment must, of course, be withdrawn.

*MR. GIBSON BOWLES urged that the Amendment should be withdrawn, and the words of the Solicitor General adopted.

Amendment, by leave, withdrawn.

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—After the words "arising on the death," insert—

"On which he became entitled to the succession or was in receipt of the profits thereof."

MR. R. T. REID moved to add the words—

"The principal value of real property for the purpose of Succession Duty shall be ascertained in the same manner as it would be ascertained under this Act for the purpose of Estate Duty."

Question proposed, "That those words be added."

*SIR M. HICKS-BEACH said, the more he looked at these words the more he was convinced that the clause would not carry out the original intentions of the Government. He would not detain the Committee by repeating what he had already said on the subject if the right hon. Gentleman understood the point he desired to raise.

SIR W. HARCOURT said, the legal authorities whom he had consulted were satisfied that the words would carry out the intention of the clause—namely, that on agricultural property the valuation should be made on the saleable value.

*SIR M. HICKS-BEACH admitted that that would be the result where the successor was competent to dispose of the property; but it would not be so in the case of a life interest. The words proposed by the learned Solicitor General would not carry that intention into effect where only a life interest accrued. He felt quite certain that the right hon. Gentleman would admit that to be so on a careful re-perusal of the clause. The intention was that the value of the property should be ascertained in the same way whether the succession was to the life interest only or to the possession of the estate, where the possessor would be competent to dispose of the property.

Sir W. HARCOURT reminded the right hon. Gentleman that in this case they were dealing only with the question where property passed in fee-simple, where the successor was competent to dispose of the property, and there the Government said that the valuation ought to be upon the principal value. In this clause they did not touch life interest coming under the Succession Duties.

*Sir M. HICKS-BEACH said, his point was that the annual value for the purpose of arriving at the life interest should be calculated in the same way, and that the same deductions should be made as were allowed in calculating the principal value. Under the clause as amended by his right hon. Friend the principal value of agricultural property was not to exceed 25 years' purchase of the annual value. Obviously where the successor took a life interest he should not have to pay at a higher rate than the successor who was competent to dispose of the estate.

Sir W. HARCOURT again pointed out that in the case of life interests Succession Duty was payable, and that in the case of fee-simples the principal value was the question. That must be borne in mind in measuring the value in the two cases.

Mr. A. J. BALFOUR did not wish to interfere in the discussion if there was a probability of agreement, but he would submit that the Government ought to deal with life interest exactly as they dealt with complete interests. His hon. Friend had stated the case quite accurately in one point of view though not in another. Capital value was not ascertained from annual value, but was based on the selling value at the time of the death of the deceased. That was the basis of calculation for purposes of Estate Duty, though not in the case of Succession Duty where the estate passed to the heir. He did not agree with the Chancellor of the Exchequer that they were dealing merely with the life interest. Exactly the same rule should be applied. Take in illustration the case of a man coming into an estate of £10,000 a year arising from high rents with great probability of a large fall and the possibility of foreign competition in produce. It would be very likely that he would not have £10,000 a year during the currency of his life interest, and he ought to be charged at a smaller rate. The true way to arrive at that would be in the way suggested, and not as though he were owner of a property of that particular capital value. That was clearly the logical and ethical aspect of the matter, and whether it was the proposal of the Government or of his right hon. Friend in that way the scheme would be carried out on a logical basis. The Chancellor of the Exchequer and the Solicitor General would see that this placed the question in an altogether new light from that in which it had been presented by other speakers, and he thought the matter deserved the serious consideration of the Government.

Sir W. HARCOURT was more inclined to favour the view of the right hon. Gentleman the Member for Bristol than the view of the Leader of the Opposition.

*Sir M. HICKS-BEACH felt quite satisfied that the argument of his right hon. Friend was perfectly logical and fair, but he was not surprised at the reluctance of the Chancellor of the Exchequer to accept it in dealing with this matter.

Mr. WYNDHAM (Dover) pointed out that the exemption would not go so far as was supposed. If the property was valued for a period of years the principal value could be ascertained. All that his right hon. Friend advocated was that the annual value of life interests in all properties should be calculated by the method now adopted in calculating the annual value of property of a fluctuating character.

Mr. BYRNE understood the right hon. Gentleman's suggestion to be that in order to get the true value of limited interests they should be calculated in precisely the same way as the value of entire interests, by first of all taking the whole value of the property and then ascertaining what the value was on that basis.

Question put, and agreed to.

Motion made, and Question proposed, "That the Clause, as amended, stand part of the Bill."

*MR. H. HOBHOUSE said, he objected to the clause for three reasons. In the first place, the Government had thought it right to deal in the present portion of the Bill with one anomaly only of the Succession Duty. He thought they might have gone a little further, and those who had listened to the Debate for the last half hour would admit that this part of the Bill was a most incomplete one as it stood. He did not think the Government themselves would maintain that this was a satisfactory way of disposing of the great questions dealt with. His second reason for objecting to the clause was that it involved another burden on real property. It was of no use going further into that argument. The single answer of the Government to complaints of that kind was, "We are establishing equality of taxation," but they persistently shut their eyes to all inequality of taxation except that within the narrow purview of the Death Duties. He did not think there would be in the country, at all events, much difficulty in pointing out that, however equal Death Duties might be on real and personal property, there would remain great anomalies in the way real and personal property was taxed for other purposes. Although the Government had made certain concessions—which he readily admitted—in the method of valuing real property and exemption from Income Tax, and though the Government agreed to continue the present contribution to local taxation, he thought they ought clearly to understand that the Opposition did not think those concessions sufficient. He must support the view of other agricultural Members, that when they were throwing much larger burdens for the sake of equality on real property in one direction, they might, on the other hand, have done something to alleviate the injustice and inequality of local taxation as regarded the same class of property. Of course, gentlemen who represented the monied rather than the landed interest were well content with this so-called equality of taxation. They were, no doubt, content that land should pay an equal share of the Death Duties, while personal property did not pay its equal share of local taxation. He feared it was useless to press the argument further, but he felt bound to raise it before this clause was finally passed. But he had a third and distinct reason for objecting to the clause, and it was that it was one of the many provisions in the Bill which tended to encourage the settlement of real property. He knew the Chancellor of the Exchequer thought he was giving no fiscal advantage to one class of property; but he ventured to say that in the future every prudent man who possessed landed property would consider whether he ought not, in justice to the pecuniary interests of his family, to at once make a settlement. Personally, he had always held strong views on the question, but he must say his views had been considerably modified by proposed changes in the law, settled estate receiving advantages, and the preference that now existed in favour of an absolute disposal being about to be removed. This Bill would be from start to finish a great benefit to the family lawyer. He was the person who, next to the Chancellor of the Exchequer, would most profit by the Bill, and he (Mr. Hobhouse) was sorry that that should be the case. Many hon. Members who opposed the Bill believed much more than he did in the benefits of settlement; but he would appeal to hon. Members who supported the Bill not to lessen the inducements to people not to tie up landed property. The striking out of this clause would not effect a substantial loss in the present year's Revenue. It stood apart from the rest of the Bill; therefore, he would ask the Committee not to pass it without considering before it was incorporated in the general law whether it ought not to be rejected because it was incomplete and unjust, and not beneficial in its operation.

*SIR W. HARCOURT (whose observations were almost inaudible in the Gallery) was understood to say that the hon. Member had said that the family lawyers were the people who would derive most benefit under the Bill. If that were so, he was sorry to say that family lawyers were a most ungrateful class, for a class who more sedulously worked against the Bill he did not know. The hon. and learned Member seemed to have misapprehended what his own views were in regard to the settling of property. He had never desired to promote in any way settlements of landed estates. Indeed, he had wished to impose upon settled property an extra duty in order to countervail the advantages that that class of property at present enjoyed. Taking the case of a freehold estate of the value of £10,000 with a net rental of £400 a year, a person entering into possession of that estate would at present, if one year old, pay duty upon £7,569 ; if 21 years old he would pay duty upon £6,879 ; if 40 years old upon £5,950; if 50 years old upon £4,971 ; if 70 years old upon £2,709, and if 90 years old upon £533 only. If the same land were leasehold instead of freehold the person to whom it was left would pay Probate Duty and Succession Duty also if he was liable to a higher rate of Succession Duty than 1 per cent. In face of such an anomalous exemption in the case of freehold property, how was it possible for the Government, in revising the Death Duties, to leave this grossest of all inequalities uncorrected ? Unless hon. Members opposite were prepared to say that freehold land, because it was freehold, should pay only about half as much as if it were leasehold property, there was no hardship involved in the proposal of the Government.

Sir R. TEMPLE (Surrey, Kingston) said, before the Chairman left the Chair for the usual interval, he had risen to put a question to the Chancellor of the Exchequer as to the figures that right hon. Gentleman had quoted. He had been astonished at some of the results brought out by those figures with regard to land, and had wished to ask the right hon. Gentleman to repeat his figures. As, however, the right hon. Gentleman was not present, he (Sir R. Temple) must make the best case he could. The hon. Member for Somersetshire (Mr. H. Hobhouse) had said with great truth that this clause, together with other clauses, sinned in respect of the inequalities between real and personal property. It was argued on behalf of the Bill that the Death Duties would be equalised with regard to real and personal property, but it seemed to be forgotten that in other kinds of taxation there was an utter inequality between the two. He was surprised that the Chancellor of the Exchequer had not condescended to reply to the very forcible and impressive speech of the hon. Member for Somersetshire on the subject. Did the Government, or did they not, admit that there was a great inequality between personalty and realty in respect of local taxation? If they did admit it, what became of the argument respecting the justice of their present proposal? If the inequality in regard to local taxation were to be permitted to continue, why should not the inequality with reference to the Death Duties be permitted to continue also? Why was the inequality to be remedied as against land on the Death Duties, and the inequality against land on local taxation to be allowed to remain ? Of course, the Chancellor of the Exchequer knew that it was of no good to attempt the impossible task of answering the argument of the hon. Member for Somersetshire, who was one of the best informed men in the House on the subject, and he had therefore left it alone. The Chancellor of the Exchequer had read some very interesting quotations from a publication by the Under Secretary for the Colonies (Mr. S. Buxton), and then had turned round triumphantly towards the hon. Member for Somersetshire, and said, "Does it come to this : that land is for the purpose of the Death Duties to be taxed only half as much as personalty, because it is land?" There were two very strong reasons why land should be taxed at a lower rate than personalty. The first of these was that it was subjected to an unfair amount of local taxation, and the second had reference to the matter of valuation. Unless his ears had deceived him, the Chancellor of the Exchequer had read some figures which stated that £10,000 worth of land would yield an income of £400 a year. Such a statement was all moonshine, and he could not understand what the Chancellor of the Exchequer meant by reading to the Committee so absurd a calculation. If these were the kind of calculations on which the taxation proposals of the Government were framed, then Heaven help them! The system of valuation on which land was taxed was worth nothing at all. Value meant what a thing was worth——

The SECRETARY of STATE for INDIA (Mr. H. H. Fowler, Wolverhampton, E.) : What it will sell for.

Sir R. TEMPLE said, that what it would sell for was based upon what it was worth. All the calculations on which the valuation was made were based upon a presumed income which was never received, or very little of which went through the fingers of the owner. If a man had £100,000 in Stocks, he got from £2,000 to £3,000 a year for it; but if a man had land that was valued at £100,000, he received nothing like that income. Very few hon. Gentlemen and right hon. Gentlemen who sat on the Front Bench opposite were landlords, and knew anything about the sorrows, cares, and vicissitudes of those who owned land. The right hon. Gentleman the Leader of the Opposition, he believed, had carried an Amendment under which, for the purposes of the Bill, land was to be valued at its market value. If that were done, it would leave little to be desired. The right hon. Gentleman the Secretary of State for India had said across the Table that the market value was what the land would sell for. If that were the value of land the Exchequer would get very little; but that, he thought, was too good for the unfortunate landowners. But he had heard from his right hon. Leader that this "market value" was to be the Income Tax assessment. [Mr. H. H. FOWLER: No, no.] He was informed that that was what the right hon. Gentleman had said, and he had no doubt it was right. Land would fetch hardly anything. People who owned farms dared not put them into the market for fear of the ridiculous and melancholy results which would occur. Land had no market value at present in this country, owing to the utter depreciation of that class of property. The opinion of the Commissioners of Inland Revenue was to be taken. No doubt it would be based on the old traditions of what land used to yield 10 or even five years ago, but such a basis would be altogether fallacious and unjust. The opinion of these officials would scourge landowners with scorpions. As to the Income Tax assessment, that was something which they were supposed to get, but which they never realised. There was a certain sort of theoretical notion that a certain farm was worth, say, £200 a year, or a certain small estate £400 a year. But the theoretical value placed on land would never be received by the unfortunate payer of Death Duties. And that was one reason why nowadays land was so grossly overtaxed—because it was so overvalued. None but landowners could have any idea of how much the income from land was cut down nowadays. Speaking in the presence of the late Minister for Agriculture, and of men who knew a great deal more than he did about these matters—although he knew something about them, and wished he did not know so much—he asserted that the amount now realised by land was very little. That was urged as an argument why it should be taxed less than personalty. While the income from personalty was certain and known, that from land was most variable and uncertain. If they had £100,000 in the funds they knew they were going to get £2,500 a year for it. If the capital was in land not only would they not get £2,500, but they did not know whether they would get anything at all. In some years they might not get enough to discharge the liabilities on the land. When these things happened, what was the use of talking about valuation and of telling them that land was taxed only at half so much as it was worth? He would mention in the fewest words how incomes were reduced. There was a dreadful fall in prices going on. There was a fall in 1890. Wheat had fallen in price from 27s. to 25s., and now to 23s. 9d., and every one of them, he ventured to say, would hear of it when they came to the Michaelmas audit. What was the use of talking about incomes from land when such depreciation as that existed? They had had constant bad seasons. He would tell gentlemen who did not own land that every one of those bad seasons compelled them to make abatements. Look at the constant notices in the papers: "Lord So-and-So has given 15 per cent. reduction to his tenants." Smaller landlords had to do the same. A man might be nominally receiving £1,000 a year, but he would have to remit £200. Then there were the personal failures of the farmers. He wished to speak with great respect of a good class of men, who had borne up against their misfortunes with heroic fortitude; but they were on the brink of ruin. Now and again something went wrong, and a man failed. He did not leave the farm—they did not turn him out; but he could not pay his rent, and down went the landowner's income. There was never any credit given for this sort of thing on the valuation. Then, when a farmer who had managed to get over all his difficulties died, the landowner was at once in trouble with the farm. The farmer might never have paid the full rent; the new tenant would take advantage of the opportunity of saying that the land had been left in a foul condition (they all said that of their predecessors), and an abatement would have to be given. Then there would have to be a repair of the farmhouse and of the whole property. That would go against the current revenue. Every time a farmer died, in fact, it meant a heavy reduction. Furthermore, there was constant up-keep. Almost all the farmhouses in England were old. No man could say when the old houses might want repair or how long they would last. Nothing was deducted on that head from the valuation. Then there were constant drains on the landowner's purse, not in his capacity of a Christian or citizen or gentleman, but because he was a landowner. No credit was given to them for that, although it was well-known to constitute a substantial reduction from one's yearly income from the land. For all these reasons—which were indisputable —he said that the valuation of the land for all practical purposes was excessive, and must necessarily be so; and, therefore, nominally land ought not to be taxed so highly as personal property. Despite the statements of the Chancellor of the Exchequer, he believed that realty was taxed as high as personalty, even for death. They were rapidly arriving at prairie value, and landowners would hold their farms for much the same reason as they held their gardens and parks. It was a pleasure to hold land, and to know that one was the owner of all the land within sight of one's house; but he did not know what financial advantage was to be derived from it. They got no income from it—or very little. The income, he could assure the Committee, was so absurdly small that most of them would be ashamed to confess what it was. This was the truth, and it ought to be told to the House of Commons by those who knew. This was the answer which he ventured to give in the most positive form to the triumphant queries of the right hon. Gentleman the Chancellor of the Exchequer. It was well that he should hear from them some statement of the melancholy truth. The owners of real estate could not possibly pay down, because they would be unable to sell their property, and, that being the case, time ought to be given them. That would be an act of the commonest elementary justice, and yet this grasping Government ventured to demand interest at 3 per cent. per annum. That proposal would cause deep indignation in the minds of those who had to pay it, or their successors, and would give rise to a similar feeling throughout the country. That feeling would become accentuated as time went on, and the provision was so extreme and unjust that men would feel themselves morally justified in adopting every means that a family lawyer or ingenious agent could devise for the purpose of evading its iniquitous terms.

VISCOUNT CRANBORNE (Rochester) said, that *primâ facie* it was a most sensible and satisfactory arrangement that the duty which a man paid upon his succession should be to some extent limited by the prospect which he had of enjoying it to the end of his life, and why should they depart from it in respect to the Succession Duty under this clause? The Chancellor of the Exchequer had said that the present condition of things was an anomaly. But he was not afraid of the word "anomaly," for they had a great many anomalies in England. He did not understand this Continental love of symmetry which the present Government had adopted, and which induced them to pass provisions which were really unjust. This symmetry appeared to be defended in two directions: In the first place, it was said that the way the Succession Duty was calculated ought to be the same way as the Estate Duty. In the second place, it was said that realty and personalty ought to be on the same basis. He asserted that the Government were estopped from using the first argument. The Leader of the Opposition had pointed out to the Chancellor of the Exchequer that in respect of those who were going to enjoy only a life interest the Succession Duty was not be calculated upon the same basis as the Estate Duty, and the Chancellor of the Exchequer accepted that. Therefore, the Government were not entitled to say that they were placing the Succession Duty and the Estate Duty on the same basis, because in a very important division of it—namely, cases of life interest—the Estate and Succession Duty were not upon the same footing. There was no reason why they should be on the same basis in regard to fee-simple any more than life interest. But the symmetry upon which the Chancellor of the Exchequer chiefly relied was the symmetry and the similarity which ought to exist between the basis of the calculation of realty and the basis of the calculation of personalty. It was very difficult for them to persuade the Chancellor of the Exchequer that in asserting that position he was ignoring very obvious and elementary facts in the ownership of real property. The right hon. Gentleman must know that the customary charges upon the owners of real property were far larger and far more important than those which the owners of personal property had to bear. Anybody who knew country life as he did knew perfectly well that there was a certain amount of expenses which the landed proprietor was expected to incur. He made no complaint of that; it was a state of things which had existed a great many years. Landed proprietors were perfectly prepared to undergo that expense. It was well known that they gave subscriptions on a much larger scale than the owners of personal property did. [*Cries of* "No, no!"] He said they did. They built cottages for their labourers, which did not pay, and could not be expected to pay. It was, of course, from one point of view a great credit to them that they, above all other classes of the community, were expected to do public service for nothing, and at a great cost to themselves. It must be understood he made no complaint whatever with regard to those charges and obligations upon landowners. But they did furnish very strong reason that further heavy charges should not be placed upon them. He had no hesitation in saying that the result of now throwing an extra and extreme burden on the owners of land could only have one effect—that they would become non-resident landowners. It was from that point of view he wanted the Chancellor of the Exchequer to contemplate the issue before him. Would it be for the public interest that the number of absentee landlords should be increased? If any moral could be drawn from recent politics it was that efforts should be made to induce landed proprietors and rather wealthy men to reside in the country among the people. An absent proprietor was generally regarded as one of the greatest evils that could be inflicted on a country district; and if it could be shown that this enormous weight of taxation which was to be thrown upon the landed interest during the earlier years of ownership would almost inevitably result in absenteeism, then the system which the Chancellor of the Exchequer was seeking to establish would stand self-condemned. They were bound to consider the question from a public point of view, and they knew that from the point of view of their labourers and tenants it would be a great public evil if the landlords should be driven from the land. He believed that the provisions of the Bill, especially in regard to land, would be found to be intolerable, and that this method of attacking the landed interest would prove not to be of a permanent character.

SIR W. HARCOURT: I think, Sir, that the speech to which we have just listened is of a very instructive and interesting character. It amply justifies the statement I made earlier in the evening, and to which my right hon. Friend the Member for Bury replied, as to the view which is really taken by the landed interest of their position with reference to taxation. The noble Lord said that it would be for the public benefit that the great landlords should reside on their estates.

VISCOUNT CRANBORNE: Not only great landlords, but all landowners.

SIR W. HARCOURT: Well, that all landlords should reside on their property. The noble Lord has admitted that under the Succession Duty they are more favourably treated than under the Legacy Duty.

VISCOUNT CRANBORNE said, the right hon. Gentleman was mistaken. He did not admit for a moment that they were better treated. What he said was that the landowner would be better treated if the Amendment was carried than he would be if it was rejected.

SIR W. HARCOURT: Well, the object of this proposal is to put Estate Duty on the same footing as Succession Duty, and the noble Lord says if that is done it will create absentee landlords. Therefore, he calls upon us to abstain from altering the law in this respect on account of the peculiar position of landlords. Now, I am as unwilling as the noble Lord can be that the landlords of England should become absentees; but unfortunately I have seen so many years that I have heard this, I will not say menace, but this anticipation of evil, this cry of wolf, so often that I have ceased to be alarmed at it. From my youth I have heard it said that if you expose the landlords of England to any sort of treatment to which they have not been accustomed; that if you deprive them of any of those advantages which they have enjoyed for generations, they would leave the country. There was a great example of it in a menace by which the politics of England in old days were greatly influenced. One of the Sovereigns of England always said, when any legislation was proposed of which he disapproved, that if it were carried he would go to Hanover. And now it is said that if we make the Succession Duty equal with the Legacy Duty the landlords of England will become absentees. I must say that that is not an argument which convinces me; I do not believe that the landlords of England will become absentees. I do not think that that is an argument worthy of those on whose behalf it is advanced. I do not believe that the noble Lord and his family will become absentees because of this change in the law which we propose to effect. I believe that, even if this proposal becomes law, the noble Lord and his race will remain in the County of Hertford for many generations to come, and, therefore, I may console myself by the reflection that I am not responsible for the expulsion of the landlords from this country generally or of the noble Lord and his family in particular. It seems to me that the noble Lord has given utterance to "the fears of the brave and the follies of the wise." I think that those who possess large estates in this country will not be reduced to such destitution as will induce them to leave the country, even if the Succession Duty is increased beyond the point at which it is now proposed to fix it. I think that it is a pity that such arguments as these should be put forward. I believe that the apprehensions of the noble Lord on this subject are not well founded, and I only regret that they should have been given utterance to by a member of that great race who have deserved well of their country for generations in the past, and who, I have no doubt, will deserve well of their country for generations to come. I hope that the Committee will not be deterred from doing what is clearly an act of justice to those who have not been so well favoured by fortune by the arguments to which we have just listened.

Mr. CHAPLIN (Lincolnshire, Sleaford): I cannot think that the tone, somewhat of banter, with which the right hon. Gentleman has approached this question is quite the spirit in which the subject ought to be dealt with. This question is one which the landlords, rightly or wrongly, regard as being of extreme gravity, not so much for themselves as for those amongst whom they live, many of whom in the past had been dependent upon them. The right hon. Gentleman says that he shares in no way whatever the apprehensions expressed by my noble Friend, but I differ on that point altogether from the right hon. Gentleman. In the course of my career I have had some opportunity of making myself acquainted with the position of the landlords of this country in the past and with their probable position in the future, and I have come to exactly the opposite conclusion with regard to that position in the future to that at which the right hon. Gentleman has arrived. I frankly confess that I view the right hon. Gentleman's proposals with the gravest possible apprehension, and I am somewhat surprised that after the multitude of earnest representations which have been made to him from all sections of the House the right hon. Gentleman should continue to treat this question so lightly, as though it is a matter of very small importance to those who are mainly interested in it. I must say that I think my hon. Friend who moved the Amendment was absolutely justified in doing so by one reason, and one reason alone, and that is that throughout the whole course of the Debates the Government have never attempted on one single occasion to meet the arguments or the objections we have urged to their proposals. The right hon. Gentleman has said over and over again that the object of this Bill is to equalise taxation, but we have shown over and over again that it would do exactly the reverse. For this reason I feel bound to repeat my arguments upon this question, in the hope that at length I may elicit from the Government some answer to them. The Government are attempting to deal precisely in the same way with two classes of property which are absolutely and essentially different in their nature. Let me come to the last reply of the right hon. Gentleman. The right hon. Gentleman says he does not believe that the landlords of this country will become absentees. No more do I believe that they will, as long as it is possible for them to remain there. But what we contend is that owing to this new legislation of the right hon. Gentleman the position of hundreds of landlords throughout the country, which is bad and critical enough at the present moment, will become such that they will absolutely have no choice in the matter. Now, may I be allowed to call, for a second time, the attention of the right hon. Gentleman—I do not know whether he heard it, for I do not remember whether he was in the House at the time—to some evidence which I adduced, I think, on the Second Reading of this Bill, or on a former Resolution. What was it? I quoted from some evidence given before the Agricultural Commission, the whole of which has now been laid upon the Table, and to which the right hon. Gentleman and every other Member has access. What my hon. Friends behind me have been talking about and trying to press upon the Government has happened in some counties in England already. I quoted the evidence of Mr. Clare Read with regard to the County of Norfolk. He said that throughout the whole of that county at the present moment—I have not the figures with me, but it was to this effect—so great was the depression, and so severely had it been felt there, that there were probably not more than 17 owners of land who were able to continue to reside upon their properties. That is the state of things which the right hon. Gentleman is going to accentuate so far as he finds it possible by the Bill to do so. Let me repeat this—we are not objecting to your proposals as the main ground that they will inflict an injury upon the landlords. Whether you believe so or whether you do not, what we have in our minds is this—and we speak from an experience and knowledge of the subject which I suspect is greater than that of some gentlemen opposite—we object to the proposals because we know that those who will be most injured by them will be the humbler classes. If you have any doubt upon this point, will you allow me again to call your attention to the point I raised on a former occasion which no Member of the Government, and not one single gentleman opposite, has ever noticed, or paid the slightest attention to. I might have preached to deaf ears—it might just as well never have been said; but still it remains absolutely true, and it is this—when you deride the idea of the humbler classes in the rural districts being affected by the legislation which you are proposing now, will you remember what proportion of the wages that are earned by agricultural labourers throughout England, at the present time, are earned from those whom you are going to render, in a vast number of instances, incapable of paying those wages in future. The right hon. Gentleman this afternoon said that it was a question of a few less servants, a few less gardeners, a few less horses being kept in the establishments of the great landowners of the country. Sir, it is nothing of the kind. The right hon. Gentleman must know that there are a great number of necessary outgoings on an estate, if the owner of the land is to do his duty by the estate, and if it is to be maintained in a condition in which even gentlemen opposite would desire to see an estate in this country maintained. If that be so, how is it possible to reject the inference that you are going to injure that class of which I speak. I have here a quotation from a Report which I must refer to again, and which I desire to bring to the attention of the Chancellor of the Exchequer and his colleagues. It is a Report prepared for their own Government and submitted to the Board of Trade only two years ago—prepared by a gentleman eminent in the Civil Service, who is now the principal official on the Board of Agriculture. What is the result of his researches upon this point? He had to inquire into the amount of agricultural labourers' wages paid in the country, and the general result, in a word, is this: It amounts to something like £43,000,000 a year, and of that there is no less an amount paid than £9,000,000 a year by owners of land, apart altogether from the wages which are paid by the occupier. That is the fund you are going to interfere with. There is something to be deducted from that for gardeners, gamekeepers, and others of that class, but you cannot deny for a moment, unless the Report which has been drawn up for years is altogether erroneous, that there remains an enormous amount still which is paid in wages for necessary outgoings upon an estate. Well, if you are going to mulct the landowners and fine large estates in the manner in which you propose, and of which we are so apprehensive, can you yourselves deny that you will be placing the owner of property in such a position that it will not be able to meet the just and legitimate demands made upon it for its maintenance in a proper condition, and, consequently, to retain the vast amount of employment which hitherto it has been the means of sustaining? I am of opinion myself—whether hon. Gentlemen may share it or not—that what I may describe as the present territorial constitution of this country is to the great advantage of the community as a whole. I do not know what the views of others may be, but when I look around in other countries, whether I look to the Continent or to America, what do I find there? I know this—and I have travelled a good deal, and have had opportunities of studying the agricultural situation in many countries besides—and I say without reserve that I have never yet been in any country in the world where the position of the agricultural labourers, taken as a whole, is anything like so advantageous or so good for themselves as it is in England at the present time. I argue from that that there must be some advantage, at all events, for them in the present territorial constitution of this country. But that is exactly what you are attempting to destroy. Whether that is your object I will not say now. I really do not know what your object may be; but, undoubtedly, beyond all question that will be one of the chief and principal effects of your measure if it has the least of the results that you anticipate. To put it on no higher ground than that of political expediency, I do think that the right hon. Gentleman, even at this stage of our proceedings, would do well to modify some of the proposals in his Bill. You have heard again to-night from my hon. Friend behind me, the Member for Evesham, a touching description, and one no less true than touching, of the depression which exists in great parts of the country. Why, under these circumstances, should you seek to aggravate and increase the evils? I can well understand the very natural desire of any gentleman in the position of the Chancellor of the Exchequer being glad to seize on an opportunity of making and creating a great reputation for himself as a great financial authority to be handed down to future generations. But even with all that in view, I should have thought that, at some self-sacrifice, perhaps, he might postpone this great achievement until times were a little less distressing to the agricultural interests of this country. The Chancellor of the Exchequer is always professing great sympathy, with his lips, for the depression of agriculture and the classes connected with it, but I have yet failed to see any practical result whatever from these expressions. On the contrary, what we have seen, day after day, is this: that the right hon. Gentleman never loses an opportunity of taking some measure or other which is destined, whether he desires it or not, to add to and increase the existing evils. Of course, I know well we are in a minority in which we cannot hope to defeat the proposition of the right hon. Gentleman. The Government never think it necessary to reply to our arguments. For the most part they sit silent, almost as silent as their supporters behind them. I suppose the Government think that anything is good enough as long as they are able to maintain their majority.

Sir W. HARCOURT said, he had already made two speeches in regard to this proposal.

Mr. CHAPLIN: Yes, that is quite true. The right hon. Gentleman may make a good deal more than two speeches, but he never answers our arguments. We complain of the injustice of the proposals, and he replies, "Yes, I have heard all this before. The landlords have only one desire, and that is to avoid paying their fair share towards the defences of the country." If we tell him that instead of equalising taxation he is doing exactly the reverse, he says, "That is only because you want to get off your fair share of taxation," and he has never once met us fairly or attempted to answer any one of the arguments that we have put forward. It does not show a very lofty idea, I think, on the part of the Government for the intelligence of their own supporters, but I suppose they think that as long as they can command their majority without replying to arguments, that is the best course they can take. I daresay that under the circumstances the Government may be right, but there remains the fact that the Government are taking a course in this particular proposal which we regard most undoubtedly as calculated to be most injurious to the poorer classes and the labourers who dwell in the rural districts of this country, and it is upon these grounds, and because we believe that will be the inevitable effect of the Bill—because probably we have as many opportunities of judging of its effects as gentlemen on the other side of the House—that we are opposed to the proposition of the Government, and I shall support this Amendment if my hon. Friend goes to a Division.

MR. W. AMBROSE (Middlesex, Harrow) rose to oppose this clause being passed as part of the Bill upon the ground that it was cruel and oppressive in its character, and as such was unstatesmanlike. He also opposed it because the grounds upon which it was introduced were entirely unsupported by evidence, and, in fact, did not exist. The first ground alleged in its support was that it was to make the taxation of real estate equal to that of personal estate, and to prevent the supposed inequality. He denied that there was any such inequality. Treating the question from the point of view of the Imperial Revenue, apart from the question of local rates, he declared that there was no such inequality as that which the Chancellor of the Exchequer had alleged. He also opposed this clause on other grounds, because he said that if it were desirable to make landed estate further liable to duty, this particular proposal was inexpedient and oppressive in its character, and therefore unstatesmanlike. As to the allegation that there was inequality in the incidence of taxation, and that this inequality was in favour of the land, he invited hon. Gentlemen to go through the Revenue accounts to see how landed estate and personalty were charged, and if they did so, he ventured to say, without fear of contradiction, they would find that there was nothing in respect of which personalty was charged with the exception of the Income and Property Tax and the Death Duties. With reference to the Income and Property Tax, the duties were equal both as regarded real and personal property. Before concluding that there was any inequality in taxation adverse to a proper charge on realty, they must consider the relative values of real and personal estate. What were the duties upon personal estate? The Death Duties, with the exception of the Income and Property Tax, were the only duties to which personalty was charged. He accepted the figures of the Chancellor of the Exchequer with reference to the Death Duties. The right hon. Gentleman said that from personal estate they had £8,910,000 raised by the Death Duties, and from realty they had only £1,150,000, so that substantially there was nearly £9,000,000 from personalty and only £1,150,000 from real estate, making a difference as against real estate of something like £7,750,000. They did not understand the comparative value of real and personal estate. They could not appear on an inequality. It was absurd to suppose that real estate was to pay a sum equal to what was paid by personal estate unless it was equal to the personal estate. All taxation should be proportionate to the value. If they had personal estate of the value of £100,000,000 and real estate of the value of only £50,000,000, it was absurd to pretend that they should have as much from the realty as from the personalty. They must, as he had said, before they concluded that there was any inequality in taxation, consider the relative values of real and personal estate. They had some guide as to that in the Returns relating to the Income and Property Tax. The Income Tax Returns showed that the amount assessed to Income and Property Tax was £710,000,000, and the proportion from real estate was £201,000,000, leaving a difference of about £500,000,000. These figures showed that, in order to prevent any inequality, personal estate ought to contribute two and a-half times as much as realty. He might say, further, in regard to this matter that the Chancellor of the Exchequer himself had given them the figure which, in his view, would be requisite to redress that grievance, and put the matter on a proper balance, because he told them that the real deficiency shown by the Death Duties between real and personal estate was £1,320,000, and he proceeded to show that that was reduced by some allowances made in respect of assessments of realty to the Income and Property Tax, which ultimately brought the taxation of land to £700,000, and of agricultural land to only £350,000, and the right hon. Gentleman concluded by saying that that was the amount which the landed interest of the country was required to contribute in order to pay its quota towards the defences of the country. He proposed to show that the Chancellor of the Exchequer had altogether left out of consideration very important items indeed to which the landed interest were subjected, and which must be considered when they came to the question of redressing grievances and turning the balance. He was now dealing with Imperial Revenue, throwing aside for the moment the question of local taxation. Of course, if it turned out that the balance was in favour of real estate there was then no ground for the increase contemplated in these duties, and for the attempt to put further burden upon real property. The first point to which he desired to call attention was the item under the heading of "stamps." There was a sum of over £13,000,000 raised by stamps, including £2,870,300 for deeds. He asserted, and he defied contradiction, that the great burden of taxation in regard to stamps fell on land. If they wanted a conveyance of land they must pay 10s. per cent. *ad valorem* duty. If they wanted a mortgage on land, a lease, or a mere agreement in respect of land, they had to pay duty upon every single one of these transactions, and they could not get out of it in any way whatever. But when they were dealing with personal estate it was a totally different question. If it was a matter of Consols, there was a general exemption in the Stamp Duty Act of all transfers, and no matter how large the amount so transferred, not a farthing was paid in respect of the transaction. Every transfer was exempt from taxation, why, he knew not, except it be to make a difference as against the landed interest and in favour of personal estate. Take ships, which were another great subject of property in this country. If they transferred a ship, sold, or mortgaged a ship under the general exemption in the Stamp Act of 1891, all these transactions might be and were concluded without any taxation whatever. Again, goods were also exempt from Stamp Duty, and millions might pass by invoice, or they might transfer millions from the bank from one person to another by a cheque on which there was merely a 1d. stamp. So far, therefore, from any favour being shown to real estate, it was exactly the contrary. Take, again, the figure in the Return in respect to deeds, £2,872,000. He would make from that the liberal allowance in respect of personalty of £872,000. That would leave a sum of £2,000,000 of duties raised from real estate of which the Chancellor of the Exchequer had never said a word, and of which no account whatever had been taken. The Chancellor of the Exchequer had put the Estate Duty at present raised from real estate at £1,150,000. Then they had the further duty of the Land Tax, amounting to £1,035,000. He wanted to know why that item was going to be ignored? Could anybody doubt that that was a tax and a burden upon the land, which tax went to the Imperial Revenue. Then there was the House Duty, amounting to £1,425,000. Was that upon land or not? "Oh," said the Chancellor of the Exchequer, "that was paid by the occupier of the house!" Yes, but could anyone doubt that the occupier did not take that into account when he undertook to pay the rent? The burdens imposed on the land for the Imperial Revenue amounted altogether to £5,610,000, as compared with £8,910,000 for personalty, and therefore the story, which they heard so often that they were sick of hearing it, of land not bearing its fair share of taxation, as compared with personalty, was not true. The boot, in fact, was on the other leg, and even on the question of Imperial Revenue real estate paid in excess of that paid in respect of personalty. But he objected entirely to the principle that they were to deal with the question as one of Imperial Revenue only. Why should the contributions to the Imperial Exchequer alone be considered? The local rates, which were borne exclusively by real property, were it was true imposed by Local Authorities, but they were practically Imperial taxation, because the local taxing authorities derived their powers of taxation from the Imperial Parliament. They were the mere delegates of this Parliament for the purpose of conducting local taxation, and when they levied taxes they did so by the authority of the Imperial Parliament, and they could not do so except in so far as they were authorised by this Parliament. The taxes, therefore, imposed by Local Authorities were taxes equally imposed by this Imperial Parliament, and it was idle to contend that they could be thrown out of question altogether. He heard the Member for Bodmin (Mr. Courtney), in a recent Debate, say there was a good reason why personalty could not be taxed, and that was because they could not find the individual. That was exactly the case. Personalty escaped the local burdens because it was not always there. It was here to-day and gone to-morrow, and they could not lay hold of it. They rarely got hold of personal property, a vast amount of which escaped death and all other duties, because there was an opportunity of evading such duties. The Secretary for India, in a recent speech, put the local taxation at £28,000,000, and when dealing with the question the right hon. Gentleman went on to show that there had been no increase in the taxation on land in recent years. But the materiality of that point seemed to him (Mr. Ambrose) altogether beside the question. The point was not whether there had been an increase of taxation upon land, but whether land paid its fair share of taxation. The right hon. Gentleman said the tax was as old as the time of Elizabeth, and was, on that account, one of the burdens on land. Land had borne burdens for ages past, while personal property had been exempted. How, then, could this taxation be said to be equal simply because real estate had old burdens to bear? He desired to be saved from such arguments as those by which the Government were trying to support their case. It might, on the contrary, be urged that those who had borne the burden and heat of the day were now entitled to some relief, instead of having their liabilities increased. Even if the taxes upon land were to be increased, this was a cruel and oppressive mode of levying them. It might be all very well in the case of great landed proprietors, for to them this would be a matter of small importance. Of them his knowledge was little; but he knew something of lesser people, tradesmen and others who, by saving during long years, had become possessed of a house and perhaps adjoining land. That property would probably be left to the widow and afterwards to the children. His point was that if increased taxes were to be levied on land, this was a cruel and oppressive mode of doing it, particularly in the case of small proprietors—people who had saved a little money—say, £10,000, and who had bought say, a house and a farm, or take a professional man of that class. He died and left £10,000 to the widow. It was all she had. She would have to pay £404 Death Duties, £100 more on the estate, and altogether she would have to pay about £600 on the £10,000. He asked the Committee was that taxation? No, it was a fine such as would have been put upon an individual in former times for some serious offence. It went in no small degree towards the impoverishment of the family. Taxation should be made as convenient as possible, and, above all things, there should be no element of uncertainty about it. But the value of land, which was now to be the basis of the tax, must be a mere matter of opinion until the land was sold. The Ministerial proposal, therefore, came to this: that an owner of land was to be taxed on a value which could only be ascertained accurately by sale. That plan, in his opinion, was not statesmanlike, and the inequalities they were creating would speedily have to be redressed. Taxation should always be levied upon a fixed basis which could be ascertained with some certainty, and should not be imposed in a way which made it a matter of mere speculation.

Question put.

The Committee divided:—Ayes 129; Noes 94.—(Division List, No. 123.)

Clause, as amended, agreed to.

Clause 16.

Mr. HEYWOOD JOHNSTONE moved an Amendment, to leave out the words "one and a half per cent. on the net value," and to insert instead "one half of the proceeds of the Estate Duty on." He pointed out that under the Local Government Act of 1888, and also by the provisions in other Acts of Parliament, half the Probate Duty had since that year been applied towards defraying local expenses which otherwise would have had to be met out of the rates. By this Bill the Probate Duty as a separate fund would cease to exist, and the question therefore must be considered what proportion of the new Estate Duty should be set aside by the Government for that purpose? He contended that the Local Authorities of the country should share the advantage which the Exchequer might reap in respect of the Probate Duty, which was not at all stationary, but was rising and improving, and half of which, as the late Chancellor of the Exchequer had formerly said, was to be permanently given up for purposes of local taxation. In making his Financial Statement on the 22nd of March, 1886 (*Hansard*, Vol. 324), the right hon. Gentleman spoke of the enormous increase in the rates, and said that this subsidy in relief of local taxation would be of great advantage to the poorer class of ratepayers throughout the Kingdom, and that no other relief that could be proposed would be equal to it. The intention of Parliament, clearly, in thus transferring this portion of the Probate Duty in relief of local taxation was, that it should be permanent, and that the Local Authorities therefore should have the advantage of any prosperity which might accrue. He would go further, and say that not only did Parliament intend to make the grant an increasing one, but that it intended to relieve burdens which had fallen exclusively on the real property of the country. It was admitted that real property bore the greater part of the burden of local taxation, and to bring the matter prominently before the minds of the Committee he would refer to a few salient figures, taking first the proportions in principal values of real and personal property in the Kingdom. Of course, the figures could only be approximate, for any attempt to gauge the value of real property at the present time must be an absolute guess; but he would take them from the best authority —that relied on by the Chancellor of the Exchequer himself in making his Financial Statement this year. The amount realised from personalty was stated by the Chancellor of the Exchequer to be about £11,000,000, against £2,500,000 realised from real property, or in the proportion of 22 to 5, showing that the estimated value of realty was less than one-fifth of the capitalised wealth of the Kingdom. Yet upon the realty fell more than four-fifths of the burdens of local taxation; the figures being, £28,500,000 out of £36,000,000. Did not that constitute a very strong claim to relief on the part of the owners of real property? If there was to be equality in Imperial taxation, should not that equality be also extended to the local taxation of the country? Certainly nothing had occurred in the course of this Debate, and there was nothing within the four corners of the Government Bill which could in the least impair that claim or render it one iota smaller. The Committee should also bear in mind that this money was to be handed over to popularly-elected bodies in relief of those who felt the burden of local taxation most severely. The feeling of occupiers of land, and popular opinion generally on the subject among agriculturists, could be gathered at any farmers' ordinary throughout the country. A resolution had been passed on the subject in Colchester that the whole system of taxation rendered cultivation hopeless, and that personal property in the shape of investments should bear its share. These proposals were not made simply because the landowners were in distressed circumstances, but were founded upon justice and fair-play. The only way in which personal property could be made to share effectively in burdens—from the proceeds of which personalty benefited equally with realty—was by means of the Probate Duty grant. He, therefore, asked the Committee not to depart from the principle laid down in the Local Government Act of 1888.

Amendment proposed, in page 11, line 17, to leave out the words "one and a half per cent. on the net value of," and insert the words "one half of the proceeds of the Estate Duty on."—(*Mr. Heywood Johnstone.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Sir W. HARCOURT: I am sure the hon. Member can only have put down this Amendment from a misconception of the facts of the case. He has said truly that, under the Act of 1888, half the Probate Duty is assigned for the assistance of local taxation. But that amount is preserved exactly as it was under this clause; that is to say, half the probate grant with the increments that may accrue on the growth—as the hon. Gentleman will see if he reads the clause. Founding himself upon that, the hon. Member proposes to take half of this new Estate Duty. That is a totally different thing. He seems to imagine that the new Estate Duty is identical and co-extensive with the Probate Duty under the Act of 1888. It is nothing of the kind. It embraces a large number of subjects which have no relation whatever to the Probate Duty.

Mr. HEYWOOD JOHNSTONE: I would call the attention of the Chancellor of the Exchequer to the words of his own clause, which I can assure him I have carefully read and considered—

> "On the net value of such of the property chargeable with Estate Duty as would, if this Act had not been passed, have been chargeable with the duty imposed by Section 27 of the Customs and Inland Revenue Act, 1881, or Inland Revenue affidavits."

Sir W. HARCOURT: What the hon. Member by his Amendment proposes is to take one-half of the proceeds of the Estate Duty. [*Cries of* "No, no!"] It is not one-half of the Probate Duty of 1888. We preserve the Probate Duty of 1888 exactly as it was. But has the hon. Member observed what was done by the right hon. Gentleman the Member for St. George's, Hanover Square, in 1889? When the right hon. Gentleman imposed the Estate Duty of 1889, what share of that duty did he give to the Local Bodies? Why, none at all. There was a clause put into the Act of 1889 specially preventing Local Authorities from having any share whatever in that Estate Duty. It would be absolutely impossible to concede what is asked for by the hon. Gentleman. I have had a calculation made by the Inland Revenue authorities, and I find that the hon. Member's proposal would involve an additional grant out of the fund which is being raised of more than £1,000,000 sterling to Local Authorities. [*Opposition cheers.*] To Gentlemen opposite £1,000,000 is nothing to ask for. They would like to ask for several millions. But considering that we are raising this money to meet the exigencies of great public objects, I never heard, with the exception of Oliver asking for more, of anything more unreasonable than this demand. The idea of making this taxation a pretext for an additional demand as a substitute for local taxation is a most unreasonable demand made even in the course of these Debates.

Mr. GOSCHEN: There are only two points with which I wish to deal in connection with this matter. The Chancellor of the Exchequer spoke of the Estate Duty of 1889, and said it was universally conceded that no portion of that Estate Duty should go in relief of local taxation. The right hon. Gentleman has never yet thoroughly understood the Estate Duty of 1889. Hon. Members opposite have always argued as if the Estate Duty of that year was a permanent duty; but that is not the case. It was a duty imposed for seven years, specially intended to meet the Naval Defence, and therefore it was not a permanent addition to the Death Duties. It was a special fund which now is being diverted by the Chancellor of the Exchequer, who never recognised either before, when he was in Opposition, or now that the Estate Duty was specially imposed for a particular purpose. If the right hon. Gentleman were to say that those Death Duties which he imposes should also be limited during a certain number of years, and that they should be specially considered as applicable to the important additions to the Navy which are contemplated, then there would be force in his argument both as regards precedent and the reasonableness of the proposition that the whole should be kept to the Imperial Government. But this appears to be a permanent addition, which the right hon. Gentleman contemplates not only to the use of the Navy, but in order to increase the resources of the country. No argument can, therefore, be derived from the Estate Duty of 1889. The right hon. Gentleman thinks it would be monstrous that Local Authorities should get another £1,000,000 from the funds which are wanted for purposes which are not yet declared to the House. These high Death Duties are not merely intended to meet the demands of this year or the next year, but they are intended simply to augment the resources of the country and to enable the right hon. Gentleman or a future Chancellor of the Exchequer, if necessary, to take off taxation elsewhere. I doubt whether a Chancellor of the Exchequer has ever before asked the House of Commons to impose high duties, not for the service of two or three particular years, but to augment the resources of the country for unknown purposes and for unknown schemes in future years. A fact like this, therefore, seems to me to place the present demand of the Chancellor of the Exchequer on a totally different footing from previous instances. Towns are as deeply interested in this matter as landed property; and it is not unreasonable that they should say if these additional duties are being imposed, and when they see local taxation rising year after year, "We should also receive, as on the principle of 1889, a further portion of the Death Duties." The Chancellor of the Exchequer has not proved that he wants the money; and if the duties are intended to increase the general resources of the country, it is highly natural that a class of ratepayers who are extremely pressed should say that out of this increase of funds they would like to see a further contribution made. There is another argument which I should like to mention. One of the great financiers of the Party opposite, who has guided them very much in their finance, is Lord Farrer, and he has with great ability not only attacked the finance of the late Government, but has put forward plans of his own. What were they? They were that the Death Duties should be localised, that further Death Duties should be imposed for local purposes. We are carrying out indirectly the policy of Lord Farrer. But what has the Chancellor of the Exchequer done? He has cut off from Lord Farrer the possibility of utilising the Death Duties for local taxation to any degree whatever. The right hon. Gentleman will admit that he has about reached the maximum in the case of the Death Duties. If they were able to bear more, no doubt the right hon. Gentleman would have increased the burden. Therefore, one of the resources to which Radical reformers of local taxation looked is being withdrawn from the possibilities of the future by the present Budget. It was conceded as part of the scheme of Lord Farrer, that the expenses of the Local Authorities will assuredly rise in the same proportion as the national expenditure, and is it wise to withdraw from them the possibility of allowing them some share of the future increment in connection with this taxation? It is on the same property that my hon. Friend wishes to take advantage of the higher scale. I have been anxious to show that there is nothing unreasonable in the Amendment of my hon. Friend, as would have appeared from the speech of the Chancellor of the Exchequer. We can never forget that Imperial and local taxation must be taken together. It is unstatesmanlike to look forward to exhausting the resources of local taxation without showing by what means those resources can be increased. I will put this to hon. Members opposite: Do you or do you not expect the expenditure on local taxation to increase in the future? Do you consider the limit has been reached, and, if not, do you expect further burdens to be put on houses as well as on land in the future? Suppose the expenditure should increase in a few years by another £1,000,000. That is not a fantastic speculation at all. The more the conscience of the country is roused with regard to the Poor Law and the treatment of the poor the more is the expenditure on local taxation likely to increase. All that my hon. Friend asks for is some share in these available resources you are now imposing for the first time. I know that, more or less, there are many influences at work that will greatly increase local taxation. The other day I heard it was stated that in the last nine years the cost for Poor Law officers in the Metropolis alone has risen from £90,600 to £250,000. The question of trained nurses for Poor Law infirmaries has been before the Local Government Board quite lately, and it has been suggested that there should be a new scale of so many trained nurses to so many Boards of Guardians. I do not deny that such a policy may be necessary, but is it quite reasonable that the whole of future burdens of that sort, the whole of that tribute of philanthropy, should continue to be borne by the ratepayers in town and country? I do not know whether hon. Members opposite have any new sources of revenue in their minds by which to meet this increasing expenditure. If they have not, and if they see that the sources of revenue pointed out by their best advisers are being monopolised for Imperial purposes, do they think it is unreasonable that the ratepayers should endeavour to secure some small fraction with the view of meeting future burdens which may become too heavy to be borne by the shoulders which at present bear them?

MR. GRANT LAWSON said, they were assured that the object of the clause was to stereotype the arrangement of 1888 and not to alter it. If that was the object in view the words of the clause woefully failed of their object. The result of this section, if carried as it stood, would be that people would dispose of their property during their lives. There would not be so much received under the Probate Duty, and in that way the contributions of these people to the public revenues would be cut down. The right hon. Gentleman the Chancellor of the Exchequer had said that the supporters of the Amendment were prepared to claim several millions for the landed interest. Yes, they were prepared to claim several millions not only in the interest of the landowners, but also in the interest of the farmers and labourers. They were prepared to claim several millions which was necessary should be allowed in aid of local taxation if there was to be an equalisation of burdens between realty and personalty. In 1853, as he had already shown, when the Succession Duty was proposed the rates were 2s. 6 1-10d. in the £1, whereas in 1891 they were 3s. 7¾d., so that, subvention or not, the rates had actually gone up. These figures he had used a month ago, and they had not been contradicted. The rates on houses also had gone up, so that before a word of the Bill passed realty paid more than personalty to the Imperial burdens of the country, as had been shown by the hon. and learned Gentleman the Member for Harrow. If they took local and Imperial burdens together, realty paid far more than its share; and not only did it pay more than personalty, but from the Return of the right hon. Gentleman the Member for the St. George's Division it was shown to pay more in England than was paid in any other European country. With that fact staring one in the face, how was there any justice in putting fresh burdens on realty and denying it relief? In this Bill they were putting Probate Duty on to realty; they had largely increased Succession Duty by making it payable on capital value instead of life interest. They asked that in this clause some extra relief should be given to local rates, and they were met by the answer that the demand was an absurd one. The whole principle of the Bill was to aggravate rates and to increase the duty on land. It would raise the burdens on land most injuriously. They asked that out of these extra duties and rates some little relief should be given back to the land. At any rate, they were entitled to a better answer than that their request was ridiculous.

SIR R. TEMPLE said, the question was, whether some additional advance should not be made from Imperial resources to aid local taxation, which fell so unequally on land as compared with personal property? It should be borne in mind that local taxation was likely to rise in consequence of the passing of the Parish Councils Bill and of the policy of the Education Department, which must lead to an extension of the School Board system. There was a question he would like to put to Her Majesty's Government. He and some hon. Friends near him had been wondering whether they rightly understood the effect of the clause, which, indeed, was very hard to understand by lay minds. There used to be a certain sum contributed from personalty in the shape of Probate Duty towards the relief of local taxation which fell on land. Now (and the Chancellor of the Exchequer would correct him if he was wrong) they imagined the case to be this: under the Bill that sum in future would be contributed half from personalty and half from real property. He hoped he was wrong. The right hon. Gentleman seemed to shake his head, and he (Sir R. Temple) trusted the right hon. Gentleman would put him right if he was wrong. But if he were right, or anywhere near right, the effect would be that the landed interest would once more be deprived of the benefit it had received from the late Chancellor of the Exchequer, and in the words of an hon. Member near him—

> "The poor landed interest would be made to live by feeding upon its own dead."

*SIR M. HICKS-BEACH: I have not been willing to take any active part in promoting any Amendments to this Bill which I thought were absolutely inconsistent with the principle that the House sanctioned on the Second Reading, but I must say I am surprised at the reception the right hon. Gentleman the Chancellor of the Exchequer has given to the Amendment of my hon. Friend. What is the position? In 1888 Parliament voted with practical unanimity—I do not know that right hon. Gentlemen sitting opposite opposed the proposal—half the proceeds of the Probate Duty towards the relief of local taxation. Under this Bill the right hon. Gentleman proposes a very large increase under the Death Duties in the Imperial taxation upon realty as well as upon personalty. He places realty on a very much worse footing in regard both to Imperial and local taxation, taken together, than it occupied in 1888. This is no question of town or country, or attempt by the landlords to evade the payment of their fair share of the burdens of the country. This is a question of realty against invisible personalty, and I confess in my mind of realty in town more than of realty in the country. The right hon. Gentleman imposes a large increase, as I have said, on the burdens of realty throughout the country. My hon. Friend the Member for Sussex suggested that in the circumstances it is fair that the principle unanimously adopted in 1888 should be carried out now, and that half the proceeds of the Death Duty upon personalty should be devoted to the relief of realty in respect of local taxation. That suggestion the Chancellor of the Exchequer thinks proper to call absurd. For my part, I think a fairer proposal has never been made in this House. He says he would lose £1,000,000 by it. Well, I can quite understand that he feels himself compelled to think of nothing in this matter except the prospects of the Revenue. But we sit here as Representatives of the taxpayers. We are bound to consider what is fair upon the taxpayer and those who represent different classes of property. Every argument adduced convincingly in 1888 in support of the proposal of the right hon. Gentleman the Member for St. George's applies with equal force to the present proposal of the hon. Member for Sussex. The right hon. Member for St. George's in 1888 left the Probate Duty, of which he gave half the proceeds towards local taxation, at 3 per cent., but now the Chancellor of the Exchequer adds to that a very large percentage increase in the case of properties of which the aggregate value is between £10,000 and £1,000,000. Those are the very properties which, when composed of personalty, ought to contribute more than they do now towards the burden of local taxation. I think it has been universally admitted that invisible personal property does not at present contribute its fair share. Under the existing system the possessors of invisible personalty of the value of £10,000 and upwards pay only 3 per cent. Probate Duty. They are in future to contribute more, and those upon whom the whole burden of rates now fall have a fair claim to a share of that increased contribution; and nothing that the right hon. Gentleman has said has controverted the justice of this claim. He says he cannot afford it. I cannot believe for a moment that the Government will contend that the claim is not founded on justice. Can they contend that personalty—and I speak of invisible personalty throughout—bears its fair share of local taxation at present? Can they contend that invisible personalty can be reached for local taxation in any other way except through the Death Duties? Can they contend in opposition to what my right hon. Friend the Member for St. George's conclusively showed that the burdens of local taxation will diminish and not largely increase in the future? I think if the Chancellor of the Exchequer was unable, on account of the claims of Imperial expenditure upon him, to meet favourably the proposal of the hon. Member for Sussex, at least he might have admitted that the claim was founded on justice, and that having passed this Budget—if it becomes law—it will be his duty if in Office to deal with it. The right hon. Gentleman cannot contend, as some hon. Gentlemen below the Gangway might, that the whole of this policy of subventions from Imperial taxes towards local taxation is a mistake. ["Hear, hear!"] I hear that sentiment cheered. That view, I know, has been forced upon him by some of his supporters; but the right hon. Gentleman did not venture to carry it out, because he knew that if he brought forward any Motion to deprive the Local Authorities of those grants in aid of local taxation which they had enjoyed since 1888 he certainly would have been defeated. Then I am bound to say that, as the Government know they are unable to carry out that view, they cannot in fairness retain the subventions on their present basis. What I contend, and I am convinced that the argument cannot be controverted with any fairness or justice, is that, now that you are increasing the burdens of Imperial taxation on realty, the 1½ per cent. that personalty pays towards local taxation is an insufficient contribution. We may be unable to enforce that fact successfully to-night; but we shall continue to put it forward on every possible opportunity, and I am convinced that the day will come when Parliament will as unanimously acknowledge its justice as Parliament acknowledged unanimously the justice of the proposal of the right hon. Gentleman the Member for St. George's Division in 1888.

SIR W. HARCOURT: It would not be courteous if I did not say a word or two in reply to the remarks of the right hon. Gentleman opposite. He says that in 1888 a settlement was made as to the contribution to local taxation. Well, Sir, I do not expect the right hon. Gentleman to agree with me, nor can he expect us to agree with him, on this point. The right hon. Gentleman, however, must remember what I stated in the earlier part of the discussion, that after the settlement was made of the contributions to local taxation from the Imperial Revenue, the right hon. Member for Midlothian brought forward a Motion declaring that an equalisation of the Death Duties on all property would be a consequence of that settlement. The one is the correlative of the other. That is the view of the Government, and hon. Members opposite must not complain if the Government adhere to that which was solemnly put forward in the Motion to which I have referred. If the view of the right hon. Baronet were accepted, it would at once become my duty to apply for additional taxation for the purpose of making a further contribution to the Local Authorities. But that is not our view, and unless the right hon. Baronet is prepared to recommend that course the arguments he has addressed to the Government can have no weight. We do not consider that any contribution is due in that respect, and therein we differ from the view of the right hon. Baronet.

MR. W. LONG (Liverpool, West Derby) said, the Chancellor of the Exchequer had put the matter on rather a different footing from that it had previously occupied. He had said that different views were taken on the two sides of the House. He (Mr. Long) denied that that was the case, and challenged the right of the right hon. Gentleman to make such a statement. A few days ago he was present at a deputation in that House which was attended by hon. Members of both political Parties, and not one hon. Member controverted the assertion then made that the time had come when an addition should be made to the relief which had been given to local taxation by Imperial contribution. What was pressed upon the Opposition, and what they were trying to press on the Government, was that the contribution made by the late Chancellor of the Exchequer in aid of local rates was made on the basis which covered the contribution to the rates and taxes made by real and personal property as the taxation then existed. Now they were altering the basis of taxation. The Government told them they were putting real estate on a level with personal estate, and equalising the contributions, and yet they were making no additional contribution whatever out of this extra sum towards the relief of the ratepayers of the country. This burden would fall not on the landlords and tenant farmers—the time had gone by to plead for them—but it went far and away beyond them, and reached the owners of real estate in the large towns. The only argument used by the Chancellor of the Exchequer was that as this proposal would reduce very much the sum he would get from the new duty he could not agree to it. But there were many of these proprietors of real estate in towns who were suffering from the pressure of local rates, and who were already feeling that the contributions made by the Exchequer were not sufficiently large, and who felt that now that the State was about to call on real property to pay more in the shape of Death Duties there was an increased reason for equalising the burdens of local taxation. What was the suggestion of the Amendment? It was that when they were increasing the amount which the State was going to take, in the shape of Death Duties, from real property, it was only fair that they should increase the contribution of the State towards the relief of local taxation. They were going to make real estate pay more than it had been paying hitherto—pay on a more equal basis with personal estate, and yet they were going to leave the contribution made by personal estate towards local taxation at the same amount at which they found it at the present moment. It seemed to him that there was an evident injustice in that. He could assure the right hon. Gentleman the Chancellor of the Exchequer that he made a great mistake if he thought this was a matter which affected only landowners and tenant-farmers. No doubt he felt that he could afford to treat with contempt the landowners of the country and the tenant farmers. [*Cries of* "No, no!"] It was all very well for hon. Gentlemen to say "No!" Whenever arguments were addressed from the Opposition side of the House in support of landowners——[*Cries of* "Divide!"] He appealed to hon. Members. Could he have a better proof of the statements he had ventured to make than the friends of the Chancellor of the Exchequer, directly the landlords and tenant-farmers were mentioned, crying out "Divide, divide!" That was the one answer they received. But it was not in support of the landowner and tenant-farmer that he spoke. He saw gentlemen sitting opposite who outside the House were very loud in their complaints as to the pressure of rates on owners and occupiers of land. They were silent in the House. He should not be doing his duty as one of the representatives of the City of Liverpool if he did not say a few words on the Amendment, having, as he had already said, but lately heard a unanimous expression of opinion, not only from Liverpool but from all parts of the country, and from men of all political Parties begging them to press upon the Chancellor of the Exchequer that, as he was redressing what he was pleased to call inequalities between real and personal estate with reference to the Death Duties, the time had come when they ought to make a still greater grant in aid of local taxation. The right hon. Gentleman would dispose of the Amendment to-night as he had disposed of others—by his majority; but he ventured to say to the right hon. Gentleman, with all respect, that he would find that between the present time and that time next year the question of re-adjusting the burdens between real and personal estate would be pressed on him with great determination, and he would find that it was not a question as between the two sides of the House. He would find that there was a large and growing feeling in the House that real estate bore too large a share of the burden of local taxation.

Question put.

The Committee divided:—Ayes 126; Noes 89.—(Division List, No. 124.)

THE CHAIRMAN: The other Amendments are out of Order.

Motion made, and Question proposed, "That the Clause stand part of the Bill."

MR. A. J. BALFOUR said, that it was desired to raise certain points not

raised by specific Amendments, and as he believed that two or three hon. Members desired to speak, he would move to report Progress.

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."—(*Mr. A. J. Balfour.*)

SIR W. HARCOURT said, he hoped the clause might be taken. He understood that the only question was the contribution to local rates, which the right hon. Gentleman the Member for the University of London sought to raise in an Amendment as to the distribution of rates between London and other parts of the country. That had been ruled out of Order, and, of course, a discussion on the subject would also be out of Order. He had undertaken to appoint a Committee on the question, and he hoped the clause would be disposed of now.

SIR J. LUBBOCK asked when the Committee the right hon. Gentleman referred to would be appointed, and what would be its character?

SIR W. HARCOURT said, he would consult with Members before anything definite was decided.

MR. HANBURY said, there were points to be discussed on the clause in addition to that mentioned by the right hon. Gentleman. As far as he understood the clause, it was very vaguely worded, and he was sure the right hon. Gentleman the Chancellor of the Exchequer would not be able to go into the discussion of it to-night.

SIR J. LUBBOCK asked if the Committee would be appointed this Session?

SIR W. HARCOURT: If it is possible.

MR. A. J. BALFOUR: If Progress is now reported, I understand that so far as we are concerned the discussion of the clause will not occupy more than an hour on Monday.

SIR W. HARCOURT: I will not contest the point further.

Motion agreed to.

Committee report Progress; to sit again upon Monday next.

RAILWAY AND CANAL TRAFFIC BILL.
(No. 156.)

SECOND READING.

Order for Second Reading read.

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.)

said, he begged to move the Second Reading of this Bill. He believed there was a very general desire on the part of the House to get on with the measure. There were some who desired to go further, but the best course would be to pass the Bill in its present form. If it were allowed to pass the Second Reading, he would give every consideration to Amendments moved in Committee.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. Bryce.*)

Objection being taken to Further Proceeding,

*Sir M. HICKS-BEACH hoped that the House would be disposed to read the Bill a second time. He believed it would be impossible during the present Session to carry a Bill raising contentious matter. Though some persons might think that the Bill did not go far enough, he believed that both the Railway Companies and the traders admitted that a measure going as far as this was a necessity, and were prepared to support it. He trusted that after what the right hon. Gentleman had said—that he was not prepared to extend the provisions of the Bill—that the House would pass the Second Reading.

*Sir A. ROLLIT (Islington, S.) said that though, as a Member of the Committee, he thought, with others, that the Bill was inadequate to meet the necessities of the case, he would rather see it pass than have no Bill at all. The condition of things was so critical as to trade, so many accounts had to be adjusted, and the reasons for the amendment of the law were so great, that they accepted the Bill, reserving to themselves the right to propose Amendments in Committee.

Sir J. WHITEHEAD (Leicester) said that, as having borne the brunt of this controversy for five years on behalf of the traders, he claimed the right to say a word. He did not intend to oppose the Second Reading, because he believed it was important that some measure of this kind should be carried in the present Session in order that the long outstanding accounts between the traders on the one side and the Companies on the other should be brought to a settlement. He was somewhat disappointed with the Bill, but he accepted it for the purpose of bringing about a settlement of accounts between the railways and the traders.

Mr. W. LONG said, he would not enter into the merits of the question, but he considered it would be unfair towards the Companies—one of which he had the honour to be associated with—that the Bill should pass without one remark being made on their behalf. They were quite prepared that a measure such as that the right hon. Gentleman was responsible for should be passed into law, but they could not allow the Debate to pass to-night silently, or the Bill to pass without a full discussion, if it were not to be understood that this was not the final arrangement which was to be the result of the action of those who devoted themselves especially to the consideration of the railway rates. The matter was surrounded with difficulties. It would be impossible to go into it at length now; but while he and his friends assented to the proposal of the Government, it must not be supposed that they were prepared to make a wide departure from their principles.

*Sir J. PEASE (Durham, Barnard Castle) said, it was correct that the Railway Companies, as well as the traders, thought that this Bill should pass. It would clear away a great number of accounts in dispute, and put straight matters which were now very ragged, but the right hon. Gentleman would have to adhere to the principles laid down in the Bill. If other questions arose they would have to be left over for another Session.

Mr. BARTLEY said, that here was a Bill concerning £900,000,000 of capital, and yet, because the Government had brought in Bill after Bill which they were not going to pass, they were not to have time to consider it. Everyone who had supported the Bill said it was not what it ought to be, and yet it was to be allowed to pass without discussion to enable the Government to bring before the House absurd Bills which they knew they could not pass. The country ought to know the way the Government dealt with these Bills.

Question put, and agreed to.

Bill read a second time, and committed for Wednesday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 13) BILL.

(No. 269.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 13) BILL.—(No. 231.)

Read the third time, and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 14) BILL. (No. 271.)

Reported, without Amendment [Provisional Order confirmed]; to be read the third time upon Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 15) BILL.—(No. 237.)

Reported, with Amendments [Provisional Order relating to Brighton not proceeded with; remaining Orders confirmed]; Title amended; Bill, as amended, considered; read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 16) BILL.—(No. 245.)

Reported, with Amendments [Provisional Orders confirmed]; Bill, as amended, considered; read the third time, and passed.

MESSAGE FROM THE LORDS.

That they have agreed to,—

Fishery Board (Scotland) Extension of Powers Bill,

Local Government (Ireland) Provisional Order (No. 7) Bill,

Commons Regulation Provisional Order [Luton] Bill,

Local Government Provisional Order (Gas) Bill,

Local Government Provisional Orders (Housing of Working Classes) (No. 2) Bill,

Local Government Provisional Orders (No. 8) Bill,

Railway Rates and Charges Provisional Order (Easingwold Railway, &c.) Bill,

Electric Lighting Provisional Orders (No. 2) Bill, with an Amendment.

MERCHANDISE MARKS (PROSECUTIONS) BILL.—(No. 259.)

Considered in Committee, and reported, without Amendment; read the third time, and passed.

CHIMNEY SWEEPERS' BILL.—(No. 234.)

As amended, considered; Amendments made; Bill read the third time, and passed.

POOR LAW GUARDIANS (IRELAND) (WOMEN) BILL.—(No. 241.)

Considered in Committee.

(In the Committee.)

Clause 1.

Question proposed, "That Clause 1 stand part of the Bill."

Committee report Progress; to sit again upon Tuesday next.

ARBITRATION (SCOTLAND) BILL [*Lords*]. (No. 290.)

Considered in Committee, and reported, without Amendment; Bill read the third time, and passed, without amendment.

BISHOPRIC OF BRISTOL ACT (1884) AMENDMENT BILL.—(No. 88.)

Considered in Committee, and reported, without amendment; Bill read the third time, and passed.

PUBLIC LIBRARIES (IRELAND) ACTS AMENDMENT BILL.

Ordered, That the Select Committee on the Public Libraries (Ireland) Acts Amendment Bill have power to send for persons, papers, and records.—(*Sir Walter Foster.*)

ELEMENTARY EDUCATION (CONTINUATION SCHOOLS) BILL.

On Motion of Mr. Samuel Smith, Bill to amend the Elementary Education Acts, and to provide Continuation Schools, ordered to be brought in by Mr. Samuel Smith, Mr. Mather, Sir Henry Roscoe, Sir John Lubbock, Mr. Fisher, Mr. Howell, Mr. Herbert Lewis, Mr. Alpheus Morton, Sir George Baden-Powell, Mr. Henry J. Wilson, Mr. Yerburgh, and Sir Richard Temple.

Bill presented, and read first time. [Bill 293.]

FOOD PRODUCTS ADULTERATION.

Ordered, That Sir Henry Roscoe be discharged from the Select Committee on Food Products Adulteration.

Ordered, That Mr. Pinkerton, Sir Walter Foster, and Mr. Maclure, be added to the Committee.—(*Mr. T. E. Ellis.*)

CROFTERS' HOLDINGS (SCOTLAND) BILL.

On Motion of Sir George Trevelyan, Bill to amend the Crofters' Holdings (Scotland) Acts, ordered to be brought in by Sir George Trevelyan, The Lord Advocate, and Mr. Solicitor General for Scotland.

Bill presented, and read first time. [Bill 294.]

House adjourned at ten minutes before One o'clock till Monday next.

HOUSE OF LORDS,

Monday, 25th June 1894.

THE ASSASSINATION OF THE PRESIDENT OF THE FRENCH REPUBLIC.

THE **FIRST LORD** OF THE **TREASURY** AND **LORD PRESIDENT** OF THE **COUNCIL** (The Earl of ROSEBERY): My Lords, I beg to give notice that to-morrow at the commencement of business I will move—

> "That an humble Address be presented to Her Majesty to convey to Her Majesty the expression of deep sorrow and indignation with which this House has learned of the assassination of the President of the French Republic; and to pray Her Majesty, that in communicating her own sentiments on this deplorable event to the French Government, Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime, and their sympathy with the Government and people of France."

BIRTH OF A ROYAL PRINCE.

THE EARL OF **ROSEBERY**: I also beg to give notice that on Thursday at the commencement of business I will move—

> "That an humble Address be presented to Her Majesty to congratulate Her Majesty on the birth of a son and heir to His Royal Highness the Duke of York and Her Royal Highness the Duchess of York."

BUSINESS OF THE HOUSE.

Moved,

> "That the Motion for an Address to Her Majesty on the assassination of the President of the French Republic do take precedence of the other Notices and Orders of the Day To-morrow."—(The Lord President (*E. Rosebery*).)

Motion agreed to.

BUSINESS OF THE HOUSE.

Moved,

> "That the Motion for an Address of Congratulation to Her Majesty on the birth of a son and heir to His Royal Highness the Duke of York and Her Royal Highness the Duchess of York do take precedence of the other Notices and Orders of the Day on Thursday next.—(The Lord President (*E. Rosebery*).)

Motion agreed to.

MEDICAL INSPECTORS AND CHOLERA SURVEY.

QUESTION. OBSERVATIONS.

*THE EARL OF **STRAFFORD** asked whether the President of the Local Government Board had decided to retain the services for another year of the four temporary Medical Inspectors who were appointed in January, 1893; and whether the cholera survey of ports and inland districts, successfully conducted during the past 12 months, would be maintained for the present year? He said, it would be in the recollection of their Lordships that last year, when there was a danger of cholera reaching this country through our ports and spreading inland, four medical officers were temporarily appointed by the Local Government Board to supplement the good work then being done by the Medical Department of that Board—Drs. Wilson, Wheaton, Horne, and Evan-Evans. By the judicious way in which they applied themselves to the work the danger of infection was minimised, and a visitation of cholera averted. Europe was possibly in similar danger again this year, and, remembering the good work done on the previous occasion by the medical officers he had mentioned, he begged to ask the question of which he had given notice.

*LORD **HAWKESBURY** said, the Local Government Board fully appreciated the value of the services of the medical gentlemen alluded to in terms so kind and flattering by his noble Friend, and they quite coincided in his opinion. They had retained the services of those Inspectors until the completion of a second year. He had also to inform the noble Earl that the cholera survey of ports and inland districts was still being carried on, and would be maintained during the present year.

PREVENTION OF CRUELTY TO CHILDREN BILL.—(No. 89.)

COMMITTEE.

Order of the Day for the House to be put into Committee, read.

Moved, "That the House do now resolve itself into Committee upon the said Bill."

VISCOUNT **DRUMLANRIG** said, as this was the first occasion on which he had had the honour of addressing their Lordships' House, he must bespeak the indulgence which they were accustomed to extend to maiden efforts. He would not detain their Lordships for any length of time. The chief points in the Bill would be touched upon presently, and dealt with by the Lord Chancellor with his usual ability, precision, clearness, and force. The Bill had been received by a sympathetic—nay, an enthusiastic House; every eye had looked kindly on it, and its passage was likely to be a triumphal progress. The long and weary struggle that was necessary to bring home the fearful facts to the understanding of the nation and to awake its conscience was over. They were happy in being born in the fulness of time; others had borne the burden and heat of the day, and they had entered into their labours when the harvest was already ripe. The Bill was safe as an Act already. But this Bill of 1894 (which was soon to break from its chrysalis state and emerge a full-grown Act), and even the Act of 1889, which had been rightly styled "The Children's Charter," were of themselves a mere heap of dead bones—a lamp, indeed, and set in a dark place, none darker, and furnished duly with wick and with oil and with all things necessary, and destined, who should doubt it, some day to shed a great light throughout the length and breadth of the land, and to bring hope to the hopeless and help to the helpless that had languished so long without hope or help, but a lamp set far above and out of the reach of those whom it was intended to light and to gladden with its beams, and waiting for the Lucifer who should bring down the fire from heaven to kindle it. For who were the section of the community for whose benefit that Act and this Bill had been brought forward? It was for the children of tender years, for those who were weak, ignorant, and helpless, very often babes in arms who could not even speak—just that section of the community which was totally and absolutely unable to make the smallest use of the legislation which was intended for their benefit and protection. When a Statute was passed for adults, for the benefit of any particular section, industry, or locality, and to redress any particular grievance, the section, industry, or locality was safely left to its own resources to put the Statute in motion. But in the case of the children it was different; they were unable to take means to protect themselves, and their natural protectors, their parents and guardians, were just the very persons against whom they required to be protected. If this sad fact were not the truth, and had not been abundantly shown to be the truth, there would be no necessity for and there would have been no such legislation such as was now before their Lordships' house. So that if they turned out this Bill from the legislative workshop it might be a perfectly finished tool, fashioned ready for use and tempered and sharpened to an edge; but if there was no agency able and willing to grasp it and to put it in use for those for whose benefit it was intended, they and their fellow-legislators in another place would simply have been occupied in spoiling so much good material, and their Act and Bill would be so much damaged and waste paper. If the dead bones were to have no quickening spirit breathed into them, but were to remain lifeless and inert, let them be taken to the charnel-house and given decent burial as speedily as might be. If the darkness was to reign on unbroken; if the lamp was to hang aloft unlit—that lamp which Parliament had so emphatically declared to be indispensable—surely it was a pity to waste good oil and wick on it. The only agency that had yet proved itself able and willing to breathe life into these dead bones and to light this lamp and keep it burning brightly was the Society which was the parent and author of this legislation, the agency which he had spoken of just now as having borne the burden and heat of the day. It had the machinery ready to hand, and in good working order; it had accumulated the experience necessary to set that machinery to work, and it had the will to make the best use of that experience. And what was the present position of this Society? Was it able to carry on the work it had done so nobly hitherto, and to extend that work? Unfortunately, it was not. With their Lordships' permission he would read from their Report what their present position was. The last Report of the Society said—

"With respect to the finances of the 10 years, the income has been £143,900 and the expenditure £148,900. The tenth year has been one of serious disaster. Had the rate of increase preserved during the Society's three preceding years been maintained in this year the income would have been £49,000. It actually reached only £39,500. During the year 1892-3 it increased by £11,750. During 1893-4 it increased only by £453. Immediately that the decrease of its income was seen the pace of extension of the Society's machinery was slackened, and its resources were confined chiefly to maintenance of existing agencies. At the close of the year 1892-3 the nucleus of a reserve fund was formed and money began to be set aside for new premises. These funds amounted to £3,200. The sudden disaster of the past year required the use of the whole of these funds. In spite of the expenditure on current account, the year closed with unpaid liabilities of £5,988. That it is even the dimmest doubt in the public mind as to the necessity of its work or the reasonableness of its methods which has brought the financial disaster of the Society in the past year nobody believes. It is found in the year's exceptionally great commercial frauds, many of them unhappily connected with philanthropists, badness of trade, agricultural depression, and prolonged strikes which have told seriously on the means of the great middle class, from which the Society's resources are largely drawn."

Whatever might have been the final cause of the fact, the fact remained that the progress the Society was making towards a protectorate for the children of the whole land, and the making of children's lives what they ought to be, had during 1893-4 suffered a serious check, and the existence of the Society as a permanent institution had been imperilled. Until the children's treasury should be replenished the extension of protection into parts of the land in which it still did not exist was impossible. In a fifth part of the country the dumb and helpless sufferers must go on enduring their sufferings undiscovered and unhelped. The Report went on to say that a reserve fund was absolutely necessary to place the work beyond the chances of a rainless season, a prolonged strike, or a stupendous commercial fraud. An European war might make all past troubles insignificant. The Society for the Prevention of Cruelty to Animals had a reserve fund of £70,000. And now what was the upshot of all this? It was put most shortly and pithily in the Report. The Finance and General Purposes Committee of the Society reported—

"(1) That on June 16 it owed to creditors £6,000; (2) that during the last year the Society reduced its expenditure on its staff and checked its expenditure upon the extension of its work. The weekly expenditure was £930, while the average weekly income of the Society in summer was £534, thus accumulating on the whole expenditure a further deficiency at the rate of £400 per week. The Committee therefore reported—(1) that the Society must at once appeal for £6,000 to discharge its present liabilities; (2) that it needed a deposit at the bank as a security for its expenditure in the months of June, July, August, and September of £5,000; (3) that it was of the utmost importance, in order to place the Society's work beyond the chances which happened in the commercial life of the country and to establish it upon a basis which was both permanent and sound, that it should have a reserve fund. The Committee recommended, in consequence of the present urgent needs—(1) that the Executive Committee should request its Chairman to write a letter to the public, to be issued through the papers, appealing for funds; (2) that the question of the reduction of the expenditure by the curtailment or giving up of some part of the Society's work should be deferred until the result of the appeal was known."

The question of the curtailment or giving up of some part of the Society's work now hung in the balance. Instead of being extended it might have to be curtailed. And now what could their Lordships' House do in the matter? There had been some mention lately of the disabilities under which Members of that House laboured. And one of those disabilities, which in this particular instance seemed a very heavy disability, was that they had no power over the nation's resources, and were unable by resolution or otherwise to devote any part of them to this or any other purpose. That was in their corporate capacity; but as individual Members they were not bound by any such restrictions, and among the other liberties they enjoyed was that cherished liberty of the Briton of being able to put their hands as deep into their own pockets as ever they liked. He hoped their Lordships would take full advantage of that liberty, for they might rest assured that if they did so, and would take their rightful place at the head of this great national movement, their example would be followed by the whole nation, and the actual gain to the children's cause and to our country's cause would be out of all proportion to their actual contributions, however magnificent they might be, and however worthy of the great aristocracy of which they were members.

THE EARL OF CRANBROOK: My Lords, I am glad to have the opportunity of saying a word in favour of this Bill, and of the conduct by the Society which has been referred to by the noble Lord of the work brought about by the former Act. I am afraid the noble Lord is a little sanguine in suggesting voluntary efforts on the part of this House as a means of supplying the requirements of that Society. But it is true that without the Society so many cases of cruelty to children would not have been discovered and punished, and had they not acted as a deterrent many more cases might have happened. I quite agree with the noble Lord in the eulogy he has passed on the Society. They have displayed tact and judgment in dealing with cases of a doubtful character, and have shown great energy in their proceedings in cases which were of a character to rouse public indignation. There are no money clauses in this Bill to provide for its operation, but I cannot help saying that in many cases much more effect would have been created if someone connected with the Public Prosecutor had been called upon to take charge of the prosecution, to show that the Government itself is interested in the suppression of such offences. Even if the Public Purse cannot be drawn upon for this purpose, some provision might, I think, be made to facilitate the obtaining of costs from those who have been culprits in such cases. I would only now suggest to my noble and learned Friend who has charge of the Bill that, if this Bill passes in its present form, he should take an early opportunity of consolidating into one Statute the law on this subject.

*LORD NORTON said, there could not be a more important work than that done by the Society. But, important as was the subject, there never was a worse drawn Bill than this. It referred entirely to the Act of 1889, as, for instance, applying that Act to "assaults," in addition to "ill-treatment." He joined in hoping that the noble Lord would be able to consolidate this measure with the Act of 1889, so as to make it intelligible, and enable the operation of the two measures to be generally understood.

THE LORD CHANCELLOR (Lord HERSCHELL): Although it may have been necessary for Parliamentary purposes so to draw this Bill as to make it merely an amending Bill, as soon as I read the Bill I felt it would be a great misfortune if such a Bill were to pass without anything more. A Code of this kind for the protection of children and the punishment of those who ill-treat or improperly deal with them ought to be intelligible to the whole community, and therefore I have given instructions for a Consolidation Bill to be drafted as soon as this Bill has passed both Houses, so that the law may be found in a single Act.

THE MARQUESS OF SALISBURY: Would it not be better to make this Bill intelligible in the meantime, because there is always a doubt whether the Consolidation Bill will get through, and, in case it does not, it would be much more satisfactory that this Act should be made intelligible to those who have to work it.

THE LORD CHANCELLOR (Lord HERSCHELL): I will consider that. It might be possible so to amend the Bill as to make it a complete embodiment of the law on the subject. I do not know whether that would be within the functions of the Standing Committee as a mere Amendment, but at the same time it is worth while considering whether it cannot be sent down to the other House in the shape of a Consolidation Bill.

House in Committee accordingly.

Bill reported without Amendment; and re-committed to the Standing Committee.

NOTICE OF ACCIDENTS BILL.—(No. 106.)

COMMITTEE.

House in Committee (according to Order).

Clause 1.

LORD BALFOUR OF BURLEIGH said, he had a series of Amendments to move on this clause. They were all for the simple purpose of making the real intention of the promoters of the Bill clear and intelligible. The object was to make it quite clear that the days referred to should be working days, and not include Sundays or Bank holidays.

Amendments moved, in Sub-section (1), page 1, lines 7 and 8, leave out ("from returning to his work and doing five hours' work").

Line 9, before ("days") insert ("working"), and after ("accident") insert ("from being employed for five hours on his ordinary work").

Insert new Sub-section (3):

"3.) For the purpose of this section the expression 'working day' shall mean 'a day on which the person injured would, but for the injury, be employed in his ordinary work.'"

Clause 3, Sub-section (6), page 3, line 24, after ("it"), insert

("if it finds that the accident was due to the act or default or negligence of that person").—(*The Lord Balfour of Burleigh.*)

Lord PLAYFAIR, on behalf of the Government, accepted the proposed Amendments.

Amendments agreed to.

Lord PLAYFAIR moved, in Clause 3, page 3, line 21, after ("any") to insert ("costs and").

Line 24, after ("it") to insert—

("and any such order shall, on the application of any person entitled to the benefit thereof, be enforced by any court of summary jurisdiction as if the costs and expenses were a penalty imposed by the court").

Line 25, after ("such") to insert ("costs and").

Lord ASHBOURNE desired to mention that he had received a letter from an influential medical authority stating certain Amendments which they wished to have made. They had, however, failed to send him the Amendments. He did not know whether the noble Lord had received and would insert them.

Lord PLAYFAIR said, the Amendments had been forwarded to him, and had they arrived at an earlier stage of the Bill they would have received full consideration; but the Board of Trade thought it was too late at the present advanced stage to adopt them.

Lord BALFOUR of BURLEIGH asked when it was intended to send the Bill to a Standing Committee?

Lord PLAYFAIR said, it would be either to-morrow or to-morrow week.

The Marquess of SALISBURY said, that was a very indefinite reply. The House could not know what went on in the private confabulations of the two noble Lords opposite. He hoped the noble Lord would state on which of those days it was to be.

Lord PLAYFAIR fixed the Standing Committee for to-morrow week.

Bill re-committed to the Standing Committee; and to be printed, as amended. (No. 130.)

ARBITRATION (SCOTLAND) BILL [H.L.]. (No. 78.)

Returned from the Commons agreed to.

MUSIC AND DANCING LICENCES (MIDDLESEX) BILL.—(No. 69.)

Returned from the Commons with the Amendments agreed to.

EDUCATION PROVISIONAL ORDER CONFIRMATION (LONDON) BILL [H.L.]. (No. 55.)

House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

COCKENZIE FISHERY PROVISIONAL ORDER BILL.—(No. 109.)

House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª on Thursday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 9) BILL. (No. 111.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 10) BILL. (No. 107.)

Read 3ª (according to Order), and passed.

SUPREME COURT OF JUDICATURE (PROCEDURE) BILL [H.L.].—(No. 37.)

Commons Amendments considered (according to Order), and agreed to.

BISHOPRIC OF BRISTOL ACT (1884) AMENDMENT BILL.

Brought from the Commons; read 1ª; to be printed; and to be read 2ª on Thursday next.—(*The Viscount Cross.*) (No. 131.)

CHIMNEY SWEEPERS BILL.

Brought from the Commons; read 1ª; and to be printed. (No. 132.)

MERCHANDISE MARKS (PROSECUTIONS) BILL.

Brought from the Commons; read 1ª, and to be printed. (No. 133.)

House adjourned at Five o'clock, till To-morrow, a quarter past Ten o'clock.

HOUSE OF COMMONS,

Monday, 25th June 1894.

PRIVATE BUSINESS.

EAST LONDON WATER BILL (*by Order*).

As amended, considered.

Ordered, That Standing Orders 223 and 243 be suspended, and that the Bill be now read the third time.—(*Dr. Farquharson.*)

Bill read the third time, and passed.

MR. A. GROVE (West Ham, N.) rose and said that he was desirous of moving sundry Amendments.

*MR. SPEAKER: The hon. Member is out of Order. This Bill has already been read a third time. The Bill now before the House is the Newcastle and Gateshead Water Bill.

LONDON STREETS AND BUILDINGS BILL.

*SIR C. W. DILKE (Gloucester, Forest of Dean) rose to move the following Notice:—

> "That it be an Instruction to the Committee to deal with the appointment, control, and dismissal of district surveyors, fees and salaries of district surveyors, and generally the powers and duties of district surveyors, and any Amendments thereon submitted to the Committee."

He noticed that the Chairman of the Committee on the Bill had just come into the House. He (Sir C. Dilke) was not responsible for the exact terms of the Amendment, and he must say that for his own part he should not have imagined that there was any Instruction necessary. He supposed that his object could be accomplished without any Instruction.

*MR. STUART-WORTLEY (Sheffield, Hallam) said, he understood that this Instruction was moved because he had ruled certain Amendments out of Order. He did not think, however, that this Motion would enable them to deal with the question which they desired to raise. It seemed to him that any matter of the sort would be entirely without the scope of the Instruction.

SIR C. W. DILKE: I understand that the Chairman of the Committee stated that there was nothing in the Notice governing the case of district surveyors.

MR. STUART-WORTLEY said, he could not consent to be held too closely to the shorthand note of what he said; he could only be held to the actual decision he gave on the Amendment, the effect of which was that it would be to practically merge and abolish the office of district surveyor.

*SIR C. W. DILKE: Then I am to understand that that Amendment, which is an arrangement between the promoters of the other Amendment and the County Council, will be in Order?

MR. SPEAKER: The Instruction is couched in rather unusual language, and I am scarcely able to appreciate its full scope and meaning; but if it is intended to empower the Committee to deal with the appointment, control, and dismissal of district surveyors, the Committee has that power already, and has determined to deal with the question. Therefore, the Instruction will be unnecessary, and it is out of Order on that ground.

*SIR C. W. DILKE: As I have already said, I am not responsible for the form in which the Instruction is put on the Paper; but I am glad to hear what the Speaker has said, because it shows that the object I have in view has been accomplished without moving the Instruction. Under those circumstances, I am glad to be ruled out of Order, and will not proceed further in the matter.

QUESTIONS.

HIGHLAND RAILWAY TRAINS AND THE AUTOMATIC BRAKE.

MR. WEIR (Ross and Cromarty): I beg to ask the President of the Board of Trade whether the trains on the Highland Railway are so marshalled that the automatic brake is in action throughout that part of the train which conveys passengers; and, if not, whether he proposes to take steps to compel the Highland Railway Company to adopt such means as shall secure the maximum of safety to persons travelling on that line?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): I believe that certain trains on the Highland Railway are not yet marshalled in such a manner as to allow the automatic brake to be in motion throughout that part of the train which carries passengers. The Board of Trade are pressing the Company, and in the last resort may have to take proceedings against them under the powers of the Regulation of Railways Act, 1889.

ROADSIDE GRAZING RIGHTS.

MR. C. HOBHOUSE (Wilts, Devizes): I beg to ask the President of the Local Government Board in whom the right of grazing on the grass strips by the side of main and district roads vests; and what power the District Councils and Parish Councils will have over them under the Local Government Act of 1894?

*THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): No general answer can be given to the question as to the right of grazing on the grass strips by the side of roads. In some cases it would attach to the owner of the soil, who *primâ facie* would be the adjoining proprietor, and in other instances to the lord of the manor or to the surveyor of highways. In Local Board districts the right would usually attach to the Urban Sanitary Authority, with the exception that it would appear to attach to the County Council when the main road is vested in them. Under Section 26 of the Local Government Act it would be the duty of the District Council, on the representation of a Parish Council, to take proceedings to prevent any unlawful encroachment on any roadside waste within their district.

SLAVERY IN ZANZIBAR WATERS.

MR. J. A. PEASE (Northumberland, Tyneside): I beg to ask the Under Secretary of State for Foreign Affairs whether Her Majesty's Government has received any Report of a capture of a slave dhow in Zanzibar waters bound for Muscat, on or about the 13th of May last, by H.M.S. *Philomel*; and whether the liberation of the dhow after the condemnation of the slaves by Her Majesty's Vice Admiralty Court in Zanzibar, is not a breach of the provisions of the General Act of the Brussels Conference?

*THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): A Report has been received, from which it appears that the Court was satisfied that there was no guilty knowledge on the part of the owner or the master. Under these circumstances, the release of the dhow was not in contravention of the spirit of the Brussels Act.

THE CONGO TREATY.

SIR E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Under Secretary of State for Foreign Affairs whether, as stated in Berlin telegrams, an agreement has been come to between the Governments of Great Britain and Germany with regard to the Congo Treaty; and, if so, whether he can inform the House what are the conditions of such Agreement?

SIR E. GREY: In compliance with the request of the King of the Belgians, Her Majesty's Government have signed an Agreement with him by which Article III. of the Agreement of May 12 is withdrawn.

SIR E. ASHMEAD-BARTLETT: May I ask whether, under the new arrangements, British goods will have free transit over the territory with regard to which the article had been withdrawn; and whether it will still be open to Great Britain to erect a telegraph wire across that territory?

SIR E. GREY: Article III. has been withdrawn, but no new conditions have been made in doing so.

SIR E. ASHMEAD-BARTLETT: Was that not the case under the old Agreement?

*SIR E. GREY: If the hon. Member will give me notice I will give the information.

AFGHAN WAR PROMOTIONS.

SIR SEYMOUR KING (Hull, Central): I beg to ask the Secretary of State for India whether the attention of the Military Department at the India Office has been directed to the fact that officers on the General List of the Indian Army who were rewarded for their services in the Afghan War by the grant of brevet rank, will on their approaching promotion to the rank of Major General receive £419 a year, instead of £700, to which, had they not so distinguished themselves, they would have been entitled under the existing Regulations, and on being forced to retire will eventually lose £50 a year on their pension; whether there is any reason why officers should be thus penalised; and if it is possible to remedy this grievance?

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): The Colonels to whom the hon. Member's question relates were allowed to reside in England on £700 a year, while unemployed, until succession to the Colonel's allowance or promotion to Major General in consideration of their having lost their regimental appointments under the rules for the limitation of tenure introduced in 1882. This question was decided by Lord Cross in 1887, and I see no reason for dissenting from his view that there is not the same reason for this concession to Colonels promoted to be Major Generals who, whether their promotion had been accelerated by brevet or not, always vacated their regimental appointments on promotion to the latter rank, and then came under the rules and rates of pay applicable to their new grade. Officers on the General List promoted to be Major Generals are not forced to live in this country on £419 a year, or to retire. They can reside in India on Rs. 12,000 a year with the possibility of being selected for further employment; or they can retire on a pension of £700 a year after 32 years' service, or £750 after 38 years. I cannot admit that they have any grievance which calls for redress.

BENGAL JURY COMMISSION.

MR. PAUL (Edinburgh, S.): I beg to ask the Secretary of State for India whether the Report of the Indian Government on the recommendations of the Bengal Jury Commission has been received; whether it deals with the question of extending trial by jury in Bengal; and when it will be laid before the House?

MR. H. H. FOWLER: I have ascertained that the views of all the local governments have reached the Government of India and are now under its consideration. It is probable that the Bengal letter has dealt with the question whether trial by jury should be extended in that Province; but, until I receive the Government of India's Report, I am unable to give a definite answer to my hon. Friend's question.

THE PETROLEUM ACTS.

MR. PAUL: I beg to ask the Secretary of State for the Home Department whether he can now say when he proposes to move the appointment of the Select Committee on the Petroleum Acts; who will be the Members of the Committee; and what will be the terms of the Reference?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): My hon. Friend the Secretary to the Treasury hopes to move the appointment of this Committee in the course of the present week. The names and the terms of Reference will appear on the Paper in a day or two.

LABOURERS' COTTAGES IN THE COOTEHILL UNION.

MR. YOUNG (Cavan, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that several applications have been made to the Local Government Board over two months ago for an inquiry under Section 4 of "The Labourers' Act, 1871," in respect of certain representations for cottages in the Tullyvin Dispensary District of Cootehill Union, on which the Guardians have refused to act; whether all the formalities have been complied with; and whether the Local Government Board propose to order an inquiry; and, if so, when?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): The applications referred to were received by the Local Government Board six weeks ago, and they have since been in communication with the Guardians on the subject. It may possibly be necessary to order an inquiry under the section of the Act mentioned, but the date of such inquiry, if ordered, will depend upon the other and prior engagements of the Inspector for the district.

METROPOLITAN POLICE COURT ARRANGEMENTS.

MR. WHITMORE (Chelsea): I beg to ask the Secretary of State for the Home Department whether he is aware that the public inconvenience, which he admitted on the 20th of November, 1893, was then arising from the state of business in the Metropolitan Police Courts, still continues; and when he will give effect to the re-arrangement of areas and of business which he then proposed to carry out?

MR. ASQUITH: The matter has not been lost sight of, but there are difficulties, and I can only say that I appreciate the inconvenience referred to, and am doing my best to see how far they may be instigated by some re-arrangement.

TREATMENT OF CHILDREN IN POOR LAW SCHOOLS.

MR. S. SMITH (Flintshire): I beg to ask the President of the Local Government Board whether his attention has been called to the conviction of Nurse Gillespie, of the Hackney Union schools at Brentwood, of gross cruelty to the children under her care; whether he will direct an inquiry to be made as to the conduct of workhouse schools generally, and the after effect on the children of workhouse training; and whether, in view of the well-known pauper taint of such children, he will issue a Circular to Boards of Guardians recommending boarding out and emigration wherever possible?

SIR J. GORST (Cambridge University): At the same time I will ask the right hon. Gentleman whether, in view of the recent disclosures at the Forest Gate and Brentwood schools, he will consent to a public inquiry by a Committee of the House of Commons or by a Commission, as to how far it is possible for the Local Authorities to ensure the health and humane treatment of children in large barrack schools; and whether it would not be better to substitute a system of boarding out children in the families of workers or providing for them in cottage homes, where the spread of infectious disease and inhuman treatment could be more effectively checked?

***MR. SHAW-LEFEVRE**: As I have previously stated, my attention has been called to the conviction of Nurse Gillespie at the schools of the Hackney Union at Brentwood, and I have determined that there shall be a full investigation into the management of the schools. The inquiry will be a public one, and the evidence will be taken on oath. With regard to the question as to a general inquiry by a Committee of the House of Commons or by a Commission, the subject will receive my consideration, but I will defer any decision until after the inquiry which I propose should now be held in the case of the Hackney schools. As to the questions which are raised with regard to the boarding out of children or providing for their emigration, I must point out that in the case of a very large proportion of the children in these schools neither of these systems would be available; but every facility is afforded to Guardians by the Local Government Board for the adoption of either plan.

KILLARNEY POOR LAW UNION.

MR. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he can state for what period the Vice Guardians placed in charge of the Killarney Poor Law Union have been appointed; and whether any arrears of rent on labourers' cottages were due when the Board of Guardians was dissolved?

MR. J. MORLEY: Section 26 of 1 & 2 Vict. c. 56 provides that unless the Local Government Board shall sooner revoke or determine the appointment of paid officers appointed in lieu of a Board of Guardians, they shall hold their offices for the term of one year from the date of their appointment, and thenceforth till the time of the next election of Guardians for such Union and no longer. Thus the Vice Guardians of Killarney Union can remain in office until March 25, 1896, unless it be found expedient to reinstate the Board of Guardians before that date. The clerk of the Union states that the amount of arrears of rent on labourers' cottages due when the Board of Guardians was dissolved was £417.

LISTOWEL UNION RATES.

MR. T. W. RUSSELL: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he can state the total rate struck by the Listowel Board of Guardians in the years 1880 and 1893, the amount per £1 in both years payable by the ratepayers, and the number of the holdings in the Union under £4 valuation in which the whole rate is paid by the landlord?

MR. J. MORLEY: The clerk of the Listowel Union reports that the total rate struck by the Guardians of the Union in the year 1880 was £3,455, and in 1893, £9,274 in the new Union, *i.e.*, the Union as enlarged by the addition of part of Glin Union in 1891. The amount per £1 payable by the ratepayers in 1880 was 1s. 3¾d. In 1893 the average poundage was 2s. 8½d. The number of holdings in the Union under £4 in which the whole rate is payable by the landlord is 2,987.

NEWCASTLE HARBOUR.

Mr. M'CARTAN (Down, S.): I beg to ask the Secretary to the Treasury whether his attention has been called to the last annual Report of the Inspectors of Irish Fisheries, from which it appears that during the year 14,801 cwt. of herrings were caught in the Ardglass district and 13,849 cwt. in the Kilkeel district; whether he is aware that Newcastle is situate midway between Kilkeel and Ardglass, and that during the same year upwards of 263 tons of fish (exclusive of mackerel and herrings) were forwarded from Newcastle by the Belfast and County Down Railway alone; whether Mr. Roughton, the Inspecting Lieutenant, has reported that the harbour at Newcastle remains in the deplorably useless state so often reported; and whether, considering the number of lives already lost there, the great danger to the poor fishermen, and the loss to the country by reason of the want of safe and requisite harbour accommodation at Newcastle, he will now send an Inspector to the place with the view of reporting what can be done to lessen the danger to which these fishermen are at present constantly exposed?

Mr. W. JOHNSTON (Belfast, S.): May I appeal to the right hon. Gentleman to give this question serious consideration? It is a matter of vast importance to these fishermen.

*The SECRETARY to the TREASURY (Sir J. T. Hibbert, Oldham): I have seen the Report of the Inspectors of Irish Fisheries referred to, but I am afraid that it does not enable me to vary the answer which I have more than once given, to the effect that there are no funds available for the purpose of improving the accommodation at Newcastle, and it could only give rise to unfounded hopes to send a Board of Works engineer to inspect the harbour. The matter appears to be one for the consideration of the County Authorities.

Mr. M'CARTAN: Will the right hon. Gentleman send an Inspector to the place?

*Sir J. T. HIBBERT: It is the duty of the County Authorities first to move in this matter.

Mr. M'CARTAN: Is it a fact that this place has been neglected by successive Governments; and if the right hon. Gentleman himself visited the district, will there be any chance of its receiving some attention?

*Sir J. T. HIBBERT said, that the practice of the Treasury was to consult the Board of Works in such matters.

Colonel WARING (Down, N.): Yes; but will any money be sent to assist these people, who have been "stuck" over this pier already?

*Sir J. T. HIBBERT: I am not aware that they have been "stuck" over it.

Mr. M'CARTAN: Is the hon. Gentleman aware that in the beginning the ratepayers were obliged to take up the building of this work without having any voice in the administration of it?

*Sir J. T. HIBBERT said, he was not aware.

Mr. M'CARTAN: Is there any chance of the right hon. Gentleman himself visiting the place?

*Sir J. T. HIBBERT: I have already visited parts in the North and South of Ireland; and if an opportunity is given me by the Government remaining in Office, I shall be very happy to visit it next year.

Mr. W. JOHNSTON: May I tell the hon. Gentleman that it is not far from Ballykilbeg, and I shall be very glad to see him there.

TELEGRAPH DEPARTMENT INQUIRY.

Mr. MACDONALD (Tower Hamlets, Bow): I beg to ask the Postmaster General whether the Departmental Committee inquiring into the Telegraph Department have presented their Report, and whether he can say what proposals, if any, have been made respecting the grievances of the staff, which he announced would be inquired into?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): On the 3rd of April, in reply to the hon. Member, I stated that the Committee in question, which was mainly intended to inquire into the possibility of introducing economy into the Service, would report for the information and guidance of the Department, and that it was, consequently, not certain that their Report would be one which could properly be laid before Parliament. As I stated, in reply to a question of the 15th of June, I have made a large addition to the staff at the Central Telegraph Office, which has had the effect of improving the position and prospects of the staff employed, and has considerably lessened the necessity for overtime work. I am carefully considering the recommendations of the Committee, and taking steps to give effect to most of them.

THE TRANSVAAL MINING INDUSTRY.

MR. BARTLEY (Islington, N.): I beg to ask the Under Secretary of State for the Colonies whether he is aware that various patents for processes for the extraction of precious metals from their ores, in which processes cyanide of potassium plays an important part, have been granted to British subjects by the Transvaal Government, that a monopoly is proposed to be granted by the Transvaal Government for the importation of cyanide of potassium, which will practically prevent the legitimate use of such processes, whereby great loss will be incurred by the patentees; and whether he will make a representation to the Transvaal Government to obtain protection for such patentees?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): I stated on Thursday, in answer to a question by the hon. Member for Camborne, that the matter appeared to be one of importance, and that if any representation were made to us that we would consider what action could be taken in regard to it. I have since received the information in question, and we are now in communication with the High Commissioner on the subject.

MR. BARTLEY: Is the hon. Gentleman aware that very high patent fees are charged for the right of working in the Transvaal? Is not that a serious consideration?

MR. S. BUXTON: All such matters will be taken into consideration.

EX-NATIONAL SCHOOL TEACHER, P. M'TEIGNE.

MR. TULLY (Leitrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he has received a Memorial signed by the priests, Poor Law Guardians, merchants, and others in the district of Ballinamore, South Leitrim, on behalf of Mrs. Margaret M'Teigne, of Mayo, Ballinamore, whose husband, Patrick M'Teigne, was teacher of Drumbibe National School, and died on the 29th of February, 1894, stating that previous to his death an award of £92, retiring allowance, had been made by the Commissioners of National Education, and the same notified to the manager of the school, the Very Rev. D. M'Breen, P.P., Ballinamore; that the said allowance has been so far withheld from the widow of this teacher; and whether he is prepared to recommend that under the circumstances the amount be paid over to her without further delay?

MR. J. MORLEY: I have received the Memorial referred to in the question. The case has already received my consideration in connection with a communication which I received from the hon. Gentleman in March last, and I regret that I can now only repeat the answer to that communication—namely, that the Regulations strictly preclude the payment to the widow of the gratuity which would have been payable to her husband had he lived.

CLOGHER PETTY SESSIONAL BENCH.

MR. T. W. RUSSELL: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether Mr. A. M'Laren, of Augher, County Tyrone, recently appointed to the Commission of the Peace for that county, in filling up the usual papers for the information of the Lord Chancellor, made known the fact that he was the holder of a retail licence for the sale of intoxicating liquors, and is he aware that, on the first day Mr. M'Laren sat at Clogher Petty Sessions as a Justice, an application for a transfer of his licence was made in the name of his shop assistant; whether the Lord Chancellor is satisfied that the transfer is *bonâ fide;* and if the transferee is a householder, as required by the Licensing Acts?

Mr. J. MORLEY : Mr. M'Laren did not, in filling up his paper for the Lord Chancellor, describe himself as a publican. He described himself as a draper, grocer, and farmer. He had previously—on May 12, 1894—transferred his interest in the public-house and premises to a man named Smiton. That instrument of transfer was examined by the Lord Chancellor before the appointment was sanctioned, and the Lord Chancellor was satisfied that the transfer was *bonâ fide.* Subsequent careful inquiries have confirmed him in this belief, and also that Mr. M'Laren will henceforth have no interests in the profits of the business or its management. Mr. M'Laren did act as a Magistrate at Clogher Petty Sessions for the first time on June 12, but he did not sit on the Bench when the application for a transfer was made. He did not vote for the transfer or take any part in the proceedings in this case. The transferee is, I am informed, a householder. It will be for the Magistrates at Quarter Sessions to satisfy themselves on this point when the confirmation of the transfer is sought for.

Mr. MACARTNEY (Antrim, S.) : I shall call attention to this matter on the Estimates.

COMMANDEERING IN THE TRANSVAAL.

Mr. DARLING (Deptford) : I beg to ask the Under Secretary of State for Foreign Affairs whether the South African Republic has lately violated Article 15 of the Convention concluded on the 27th of February, 1884, between Her Majesty and the South African Republic; whether, at the time of concluding such Convention, Her Majesty was Suzerain of the Transvaal; whether under that Convention British subjects are liable to military service under a foreign Republic; and whether the subjects of other Sovereigns than Her Majesty are by Treaty excused from such service?

Sir E. ASHMEAD-BARTLETT : I beg to ask the Under Secretary of State for the Colonies whether it is correct, as stated in the telegrams from South Africa, that British subjects in the Transvaal have within the last few days been forcibly commandeered and sent in prison waggons to fight in the Boer Army; and, if so, what action Her Majesty's Government propose to take? At the same time, I will also ask the hon. Gentleman if he can inform the House as to the reply given by the Transvaal Government to the protest made by Her Majesty's Government against the commandeering of British subjects for military service in the Transvaal?

Mr. S. BUXTON : Sir H. Loch arrives to-day at Pretoria, and will at once enter into communication with President Krüger in regard to the question of commandeering. Meanwhile, I should prefer not to make any statement on the subject.

Mr. DARLING : I did not ask the hon. Gentleman a question at all. I put it to another Minister, the Under Secretary for Foreign Affairs, and I should be obliged if he will answer it. It is of some importance. It would have been raised on Friday night, only there were so few Members of the Government present.

Mr. S. BUXTON : The question is quite capable of being answered, but four parts of it refer to matters now a subject of negotiation between Her Majesty's Government and the Transvaal Government, and it might be a disadvantage to answer at the present time.

Mr. R. G. WEBSTER (St. Pancras, E.) : Is it not invariably the case that any questions put from these Benches with regard to the Transvaal are always replied to in the same way—that they deal with matters under negotiation?

Mr. SPEAKER : Order, Order!

Subsequently—

Mr. DARLING said : I desire to ask the Chancellor of the Exchequer or the Under Secretary of State for Foreign Affairs if they can inform the House whether Her Majesty is or is not at the present time Suzerain of the Transvaal?

Sir W. HARCOURT : That is a question of which notice ought to be given.

Mr. DARLING : The question appears on the Paper.

Sir W. HARCOURT : I am told the hon. Member has already been informed by the Under Secretary for the Colonies that it is inexpedient at the present time to make any statement.

Mr. DARLING : I did not understand that that referred to the question as to the suzerainty. I took it as having regard only to the subject of commandeering.

REMUNERATION OF MEDICAL WITNESSES AT IRISH ASSIZES.

MR. O'KEEFFE (Limerick): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if, in view of the approaching Irish Assizes, having regard to the repeated complaints of the insufficiency of the scale of remuneration allowed to medical witnesses at criminal trials in Ireland, he will advise a reconsideration of the subject by the proper Department?

MR. J. MORLEY: I have made inquiry into this matter, and have examined the scales of fees payable to medical witnesses at criminal trials in England and Ireland respectively. The scale of fees payable to such witnesses in Ireland is already much in excess of that in force in this country, and I cannot, therefore, advise the Treasury to sanction a revision of the payments with a view to any increase on the existing scale.

METROPOLITAN POLICE BOOTS.

CAPTAIN NORTON (Newington, W.): I beg to ask the Secretary of State for the Home Department if he will cause an immediate and independent inquiry to be made in order to ascertain whether the statement that considerable dissatisfaction prevails amongst the constables of the Metropolitan Police Force as to the quality and comfort of the boots supplied to them is true, or otherwise? At the same time, I will ask the right hon. Gentleman the name of the firm or firms now holding the contract for the boots supplied to the constables of the Metropolitan Police?

MR. ASQUITH: I cannot consent to any such inquiry (*i.e.*, as to alleged dissatisfaction among the Metropolitan Police as to the quality and comfort of their boots), which would be altogether inconsistent with the discipline and good government of the Force. Any complaints which the men have they can make to their officers, as they well know, and the most considerate attention is always given to any representations so put forward. I may add that, as the existing contract has nearly three years to run, any immediate change in the system, even if it proved to be desirable, would be impracticable. There are two contractors—Messrs. J. & E. Reynolds and Messrs. Pocock Brothers — who supply the Force with boots.

THE ACHILL ISLANDERS.

DR. R. AMBROSE (Mayo, W.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that 20 poor people, residents of Achill Island, and most of them survivors of the late boating disaster in Clew Bay, were recently summoned by the agent of the Pike Estate in Achill Island for picking some heath off the wild mountain for the purpose of making brooms; that three of them were fined 1d. each, and that the Magistrate dismissed the case against the remaining 17; and whether, in view of the fact that these people pay for the grazing of the mountain, and that many of them are too ill after the boating disaster to proceed to England and Scotland to earn money to pay their rent, he can take any steps to prevent a recurrence of such prosecutions?

MR. J. MORLEY: I am informed that some 22 persons were summoned for trespass to the last Achill Petty Sessions, held on the 15th instant, by the agent of the Pike Estate in Achill Island. Seven of the summonses were withdrawn, as it was shown that some of the defendants had been drowned in the recent disaster, and that others were away at Westport. In the remaining 15 cases fines of 6d. each and costs were imposed, and amongst this number were three of the survivors from the accident. The District Inspector of Constabulary informs me that it is not the fact that the people pay grazing for the lands on which they were found trespassing. I need hardly add that these proceedings were not at the suit of the police, and that the Crown have no means of interfering in any way with private prosecutions.

DR. R. AMBROSE: Cannot something be done to restore the cattle taken from these poor people and sold to pay the fines, seeing sheep were sold at 2d. each and cattle at 1s.?

MR. J. MORLEY: I do not know whether there are any legal powers of interference, but I will inquire.

THE LURGAN DISTURBANCES.

MR. M'CARTAN: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he can now give any further particulars as to the disposition of the police in Lurgan on the 10th instant, when the Rev. William M'Cartan on his way home was beaten and wounded in one of the streets?

MR. J. MORLEY: I have not yet arrived at a decision in this matter. Very probably I shall require to be furnished with additional information to that now in my possession, and some time must necessarily elapse before a final decision can be arrived at.

COUNTY TYRONE MAGISTERIAL BENCH.

MR. SEXTON (Kerry, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether Lord Ashbourne, when Lord Chancellor of Ireland, appointed John G. Porter and John S. Gervan, both hotel proprietors, holding retail licences, to be Justices of the Peace for the County of Tyrone; and whether numerous other appointments of holders of retail licences were made under the late Administration?

MR. J. MORLEY: I am informed that the two gentlemen named in the question were appointed to the Commission of the Peace by the late Lord Chancellor, but that at the time of their appointments they were proprietors of "temperance" hotels. There were three proprietors of hotels holding publicans' licences placed in the County Commission, and also seven gentlemen holding similar licences placed in the Borough Commission, during the term of the late Government. In none of these cases were the persons appointed required to transfer their licences, nor was any such condition attached to their appointment.

MR. BODKIN (Roscommon, N.): Was any gentleman holding a temperance hotel licence in the County of Dublin appointed to the Commission of the Peace by the late Government?

[No answer was given.]

CLOGHER PETTY SESSIONAL BENCH.

MR. SEXTON: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that Captain Ferrall and his son, Mr. J. C. Ferrall, Magistrates of Tyrone, sat together and voted at the Clogher Petty Sessions on the 12th instant; whether this was against rule, and contrary to the engagement entered into by Mr. J. C. Ferrall on his appointment to the Commission; and what notice will be taken of the matter by the Lord Chancellor?

MR. J. MORLEY: The fact is as stated in the first paragraph. The question of father and son voting together at an election of Petty Sessions Clerks was submitted to Lord Chancellor Ball in the year 1875, and he decided that they could do so. Consequently, the gentlemen named in my hon. Friend's question are protected by this decision in their action on the occasion referred to.

MR. SEXTON: Might I ask whether it is true that Mr. J. C. Ferrall, when receiving his appointment to the Commission of the Peace, undertook not to vote at the same time as his father?

MR. J. MORLEY: I have no information on this point, but I may point out that this, of course, is a matter apparently for the exercise of good taste and discretion on the part of the persons themselves.

MR. T. W. RUSSELL: Does this not equally apply to a father voting for his son's appointment as Petty Sessions Clerk?

MR. SEXTON: I would ask the right hon. Gentleman to inquire from the Lord Chancellor whether Mr. J. C. Ferrall, on receiving his appointment, promised not to vote at the same time as his father?

MR. J. MORLEY: I shall certainly make inquiries.

TRACERS IN THE POSTAL SERVICE.

MR. KEIR-HARDIE (West Ham, S.): I beg to ask the Postmaster General will he explain why two senior second-class tracers were recently passed over when filling vacancies in the first class; whether these men are now performing duties the same as those performed by first-class men; whether these same men have been passed over on previous occasions; whether he is aware that great dissatisfaction exists among the tracers' staff at the way promotions are made; and whether he intends to take steps to allay the dissatisfaction?

MR. A. MORLEY: When I made the promotions in April last, I very carefully considered the qualifications of the two officers referred to. One of them had been tried on first-class duties, but at his own request was put back upon second-class duties, and I did not think it right to give him the promotion. Since then he has expressed a wish to be tried again upon first-class duties, and is being tried accordingly. As regards the other officer, I have never been altogether satisfied with his conduct, and until he has proved himself to be more reliable I cannot promote him.

PETERHEAD PRISON.

MR. KEIR-HARDIE: I beg to ask the Secretary for Scotland whether he is aware that the warders in Peterhead Prison are on duty on an average 62½ hours per week; and whether, in view of the fact that the discipline is very rigid and the duties fatiguing, he will consider the desirability of putting the men on a 48-hour week?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton): In reply to the hon. Member, I am informed by the Prison Commissioners: (1st) that the present hours of duty for warders at Peterhead are on an average 61 hours and 35 minutes weekly; but taking into consideration the shorter hours in winter, when the weekly average is 57 hours and 20 minutes, the average over the whole year is 59½ hours; (2) that a somewhat stricter discipline can be maintained at Peterhead, where the staff is stronger and better paid than in other Scottish prison; (3) that the Commissioners do not consider that the duties of the warders at Peterhead are more fatiguing than in a close prison—probably they are less so. The question of hours of warders, in relation to the duties they have to perform, is one which would have to be considered in communication with the Home Department.

INCOME TAX VALUATION.

MR. BRUNNER: I beg to ask the Secretary to the Treasury on what basis the Income Tax valuation under Schedule A is calculated, and what proportion it bears to the Poor Rate assessment?

SIR J. T. HIBBERT: The assessment to Income Tax (Schedule A) is on the gross annual value or rack-rent. The proportion which it bears to the rateable value varies very considerably, according to the nature of the property as well as according to the locality.

MINERAL RIGHTS IN WALES.

MR. PRITCHARD MORGAN (Merthyr Tydfil): I beg to ask the Attorney General whether his attention has been called to the fact of the recent discovery of the original grant made by Edward VI. to Sir William Herbert of certain manors and estates in South Wales; whether in this grant the minerals are reserved to the Crown; whether the original grant included several manors in which extensive coal and minerals have been and are being worked; whether the title of the Crown to the said minerals is still good; and whether the Crown can claim against the persons who have worked them in respect of the past issues and profits of the minerals?

***THE ATTORNEY GENERAL** (Sir J. RIGBY, Forfar): My attention has not been called to the grant mentioned in the question, but I have ascertained that some such grant has been found dated, I believe, 1551. I am informed that it is not the fact that in that grant there is any reservation whatever of minerals to the Crown.

MR. HERBERT LEWIS (Flint, &c.): May I ask whether the particulars relating to the grant have been investigated, and, if not, whether they will be, with the view of ascertaining whether there is any reservation of mines or minerals?

***SIR J. RIGBY**: I am told that some idea had got abroad that the particulars did not correspond with the grant, but that this is altogether without basis. Investigations have been made, and there is no irregularity or difference whatever.

THE REVISION OF LONG SENTENCES.

MR. HOPWOOD (Lancashire, S.E., Middleton): I beg to ask the Secretary of State for the Home Department whether inquiry is made from time to time into the cases of prisoners (unaided or forgotten by friends) under long sentences which appear to be disproportionate to the offence; whether the general impression that the Home Office revises every case has any foundation in fact; and whether in the interval until the Court of Appeal and Revision of Sentences, suggested by Her Majesty's Judges, can be established by law, he will direct such cases as the above to be brought to him for consideration, either with the aid of the presiding Judge or by his own judgment?

Mr. ASQUITH: I do not understand what is meant by the words "long sentences which appear to be disproportionate to the offence"; but, taking the question to mean whether all long sentences are revised, I may say it is a rule of the Home Office that all long sentence cases, both male and female, are brought under the review of the Secretary of State at 10 years, 15 years, and 20 years, and inquiry into the circumstances then made either by consulting the Judge or otherwise, as he may deem advisable. All cases of women under sentence of penal servitude for life are brought under consideration at the earlier period of seven years, as well as at the terms before mentioned. This consideration at stated intervals of long sentence cases is in addition to, and apart from, any application made either by the prisoners themselves or by others on their behalf, and by no means implies interference, but ensures that no very long term of penal servitude is endured by a prisoner without the circumstances of his case being duly and periodically considered.

THE VOLUNTEER DECORATION.

Sir C. DALRYMPLE (Ipswich): I beg to ask the Secretary of State for War if he will, in regard to the decoration about to be issued, consider the claims of old Volunteers whose record is undoubted and can be vouched for by the Adjutant of the regiment on the recommendation of the Commanding Officer?

*The SECRETARY of STATE for WAR (Mr. Campbell-Bannerman, Stirling, &c.): I can only repeat that I do not see my way to make the grant of this medal retrospective to Volunteers who had ceased to serve before 1893 for reasons I have more than once stated.

THE CHANNEL FLEET.

Commander BETHELL (York, E.R., Holderness): Can the Secretary to the Admiralty state whether the Channel Fleet is, and has been for the past few days, at Stornoway?

The SECRETARY to the ADMIRALTY (Sir U. Kay-Shuttleworth, Lancashire, Clitheroe): I cannot answer that question without notice.

ASSASSINATION OF THE PRESIDENT OF THE FRENCH REPUBLIC.

The CHANCELLOR of the EXCHEQUER (Sir W. Harcourt, Derby): I beg to give notice that to-morrow I will move an Address for the purpose of expressing the sentiments of the House on the assassination of the President of the French Republic. It will be in the following terms:—

"That an humble Address be presented to Her Majesty to convey to Her Majesty the expression of the deep sorrow and indignation with which this House has learned the assassination of the President of the French Republic, and to pray Her Majesty that in communicating her own sentiments on this deplorable event to the French Government Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime and their sympathy with the Government and people of France."

THE ROYAL BIRTH.

Sir W. HARCOURT: I also give notice that on Thursday I will move an Address to Her Majesty on the birth of a son to the Duke of York.

THE COLLIERY EXPLOSION IN WALES.

Mr. ABEL THOMAS (Carmarthen, E.): Can the Home Secretary give the House any recent information as to the number of lives lost in the colliery explosion in Wales?

Mr. ASQUITH: I regret I am not in a position to give the House any further information than is contained in the newspapers as to this deplorable event, which I believe exceeds in magnitude any of which we have had experience in recent years. Very careful investigations are being made by the Inspector on the spot. Most gallant efforts were made to save and preserve life. There is reason to believe that the loss of life will exceed 250 persons.

Mr. KEIR-HARDIE: Will the Chancellor of the Exchequer, in moving the Address, embody an expression of the sympathy of the House with the relatives of those who have been killed by the explosion?

Sir W. HARCOURT: I am sure that the House will only be too happy to express its sympathy with the sufferers by this explosion, but I do not think that that will form part of an Address.

The feeling of the House is unanimous upon the subject. I am sure that without any delay I may at once, so far as I am able to do so, make myself the mouthpiece now of hon. Members and give expression to their sympathy and regret.

PUBLIC BUSINESS.

MR. KNATCHBULL-HUGESSEN (Kent, Faversham): Will Supply be taken on Wednesday?

SIR W. HARCOURT: Not as I am at present advised. If an alteration be made I will let the House have notice of it. I am distinctly hopeful that we may get through the Committee stage of the Budget Bill in the present week, and in that hope we shall proceed with it on Wednesday.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 22nd June.*]

[EIGHTEENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Motion made, and Question proposed, "That Clause 16 stand part of the Bill."

MR. HANBURY (Preston) said, that on Friday night the hon. Member for the Kingston Division of Surrey inquired as to the effect of Clause 16 on grants from Imperial funds towards local taxation. So far as the amount of the grant was concerned, no doubt it would be the same in the future. But the point was as to from what fund the subventions were to be paid in the future, for it made all the difference whether they were to be paid by personalty or by realty. If any portion came from realty it would practically be no subvention from Imperial funds. What had been the history of these grants from Imperial funds in aid of local taxation? The grants were originally made because local rates were levied on realty; it was on that account the late Chancellor of the Exchequer, in the year 1888, gave one-half the proceeds of Probate Duty in relief of local taxation as a subvention to be paid by personalty. Thus for all Imperial purposes one-half the Probate Duty disappeared from Imperial taxation, and it was evidently the intention of the late Chancellor of the Exchequer that these subventions from Imperial funds in aid of local taxation should be paid by personalty. But the late Chancellor of the Exchequer went further, and said that by the increase of Succession Duty equal taxes would be levied on all kinds of property for Imperial purposes, and that the contribution from Probate Duty would be an additional tax upon personalty with the sole object of relieving local taxation. Personalty and realty were intended by the right hon. Gentleman to contribute in equal and fair proportion towards Imperial purposes, and an additional £1,000,000 raised on personalty in order to provide the subvention in aid of local taxation. But under the Bill personalty, instead of paying £1,000,000, would only pay £750,000, so that realty would be contributing £250,000. Previously personalty paid the whole £1,000,000. To this extent, therefore, personalty was eased. Surely that was not the intention of the right hon. Gentleman? Personalty ought to continue to pay as much in the future as it had in the past, and they ought not now to propose simply to relieve realty at its own expense, and to let personalty off to the extent of £250,000.

SIR W. HARCOURT said, he did not think the clause was open to the objection raised by the hon. Member. He could best illustrate the case by suggesting that there were three contributory streams which ultimately became one stream. They took from the main stream the same amount as at present was obtained from the contributory, or in other words the probate stream, and he thought they had acted for the best.

MR. J. LOWTHER (Kent, Thanet) said, he did not think the right hon. Gentleman had accurately followed out his simile. The Government had not taken from the main stream, but were drawing from a private brook belonging exclusively to the millowner—or the owner of realty. The fact was, that in the future the grants in aid of local taxation which had hitherto been paid by personalty alone would under this clause have to be contributed to by realty.

*__SIR A. ROLLIT__ (Islington, S.) thought the complaints of the hon. Member for Preston were perfectly well founded, and that real property would gradually acquire a burden from which it was free at the present time. Could not the right hon. Gentleman the Chancellor of the Exchequer make it clear by the Bill that these grants in aid of local taxation should in the future as in the past be deemed to be paid out of funds contributed by personalty?

Mr. BARTLEY, while holding that these grants were dangerous in principle and led to extravagance in local administration, agreed with the hon. Member for Preston that they were running the risk under this clause of converting into a mixed fund money which had hitherto been contributed by one class of property alone.

Sir R. TEMPLE (Surrey, Kingston) said, the point really was whether justice was being done to the land and real property in this matter? He greatly feared that the illustration given by the right hon. Gentleman as to different streams was one which really darkened counsel, and misled the judgment. There might have been some force in the metaphor if the stream had not already belonged to the recipient of the fund. It had been proved by his hon. Friend the Member for Preston (Mr. Hanbury) that, supposing the amount received by the landed interest was £1,000,000, under the arrangement made by the late Chancellor of the Exchequer (Mr. Goschen) the subvention would be now reduced to £750,000. Therefore, the subvention was being reduced to the extent of £250,000, and, *pro tanto*, one more burden was being placed upon the already overburdened interest of real property. To this extent real property was being subjected to an additional tax.

Mr. HANBURY said, he wished to state very shortly his objection to the clause. As he understood the grant of the Probate Duty in aid of local taxation, it was a grant of an additional tax after the Chancellor of the Exchequer had fairly distributed the Imperial taxes between realty and personalty. He (Mr. Hanbury) would assume that the Chancellor of the Exchequer was to-day doing exactly the same thing as the late Chancellor had done. The right hon. Gentleman had, according to his view, apportioned the Imperial taxes fairly between realty and personalty, but he had levied a tax which was to go in aid of local taxation, and, instead of levying the tax upon personalty alone, he was levying it upon a fund which was contributed to in certain proportions by realty and personalty alike.

Question put, and agreed to.

Clause 17.

Mr. GRANT LAWSON (York, N.R., Thirsk) moved to leave out the words "a deceased" before "person" in line 28, and to insert the word "any." He said, "the death of a deceased person" appeared to be a very strange phrase. He did not believe that the Bill was intended to apply to what theologians called the second death. He thought what was meant was the death not of a dead person, but of a living person. The Amendment was intended to prevent rather an outrage upon the English language.

Amendment proposed, in page 11, line 28, to leave out the words "a deceased," and insert the word "any."—(*Mr. Grant Lawson.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Sir W. HARCOURT: It seems to me that the Amendment is unnecessary.

Mr. J. LOWTHER (Kent, Thanet) said, the language used in the clause was somewhat tautological, and was certainly bad English as it stood.

Question put, and agreed to.

*Sir S. MONTAGU (Tower Hamlets, Whitechapel) moved to insert, after "respect" in line 28, the words "of any property bequeathed as a free gift to the Nation, or in respect." He said, he thought this proposal supplied an omission in the Bill, and he trusted the Government would accept it. As the measure now stood, anyone leaving a picture to the National Gallery of the value of £10,000 must provide for the payment of the graduated Death Duty, which might amount to a maximum of £800. This was likely to discourage anyone likely to make a bequest. There might be an extreme case of a man who enjoyed an income which would terminate with his life employing all his surplus funds in collecting works of art to leave as a complete collection to the nation. Unless some such Amendment as this were adopted the nation would lose a bequest made by such a man because there would be no funds wherewith to pay the Death Duties. This would be worse than looking a gift horse in the mouth. It would be taking the gift horse and insisting that the donor should also make a present of the saddle or bridle. The Government had waived the Probate Duty on two or three bequests on former occasions, and it would be well to make the exemption general.

Amendment proposed, in page 11, line 28, after the word "respect," to insert the words "of any property bequeathed as a free gift to the Nation, or in respect."—(*Sir S. Montagu.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT: I thoroughly accept the principle of this Amendment. In point of fact, I had considered this matter with Mr. Tate in connection with his magnificent gifts to the country. He requested that it should be arranged that no Death Duties should be charged on his pictures. My hon. Friend is quite right in saying that there have been previous instances in which the duty has been waived. There was the case of Mr. Wynne Ellis, who died in 1875 and bequeathed to the National Gallery a number of pictures. Then there was the case of Mr. Henderson, who died in 1878 and left various curiosities to the British Museum and a collection of water colours to the National Gallery. In these cases the duty was paid, but was returned. There was also the case of Mr. Octavius Morgan in 1878. I would, however, suggest to my hon. Friend that this is not exactly the place in which to insert this provision. It should come earlier in the Bill. We will take care that it shall be put in. The Amendment will need some little alteration also. It must be made to relate not to property bequeathed, but to property accepted by the nation. Sometimes people have a higher idea of the value of their works of art than is entertained by others.

MR. J. CHAMBERLAIN (Birmingham, W.): Will the right hon. Gentleman also consider the case of bequests to local Museums? The principle is to a certain extent the same as in the case of bequests to the nation.

SIR W. HARCOURT was understood to say that he would consider that case.

MR FORWOOD (Lancashire, Ormskirk): I would suggest that bequests to Municipalities should be exempted in the same way.

SIR M. HICKS-BEACH (Bristol, W.): I hope the right hon. Gentleman will not accept that suggestion. I do not see why Municipalities should be benefited at the expense of the taxpayers.

MR. J. LOWTHER said, he hoped that Members would not impose too much upon the good nature of the Chancellor of the Exchequer. He could quite understand the reason why the nation should not exact the duty in the case of a gift to itself, but to say that Local Bodies to which sums of money were left should have their gifts exempted from taxation appeared to him to be going too far. He was afraid that if the Chancellor of the Exchequer adopted the suggestions of the right hon. Members for West Birmingham (Mr. J. Chamberlain) and Ormskirk (Mr. Forwood), he would be tempted to go still further, and it would be urged that no money left to a charity of any sort or kind should be subjected to taxation.

SIR W. HARCOURT: I am sorry to say that I think that is so now.

MR. J. LOWTHER said, he thought the right hon. Gentleman was in error over that point.

SIR W. HARCOURT: The right hon. Gentleman will remember the great contest with my right hon. Friend the Member for Midlothian (Mr. W. E. Gladstone) when he endeavoured to tax charities.

MR. J. LOWTHER said, that was in respect of income. If his recollection served him aright, he thought that, as far as Legacy Duty was concerned, charities had not only to pay at the same rate as ordinary persons who inherited property, but were placed under the extreme scale of 10 per cent., which was the highest known to the law. He would warn the Chancellor of the Exchequer that unless he adopted a firm attitude on this question he would find the appeals which were made to him would be carried to a dangerous extent.

Sir A. ROLLIT said, he hoped the right hon. Gentleman would take a wider view of the question than one of pounds, shillings, and pence. The principle which ought to be adopted was that bequests for public purposes should be encouraged. What, after all, was the distinction between a bequest to a Municipality and one to the nation? Gifts to a Municipality were really gifts to the whole nation. He thought that, so far from restricting the principle of recognising gifts for public purposes, it ought to be applied to the cases of Municipalities and County Councils, which were representatives of the community.

Sir S. MONTAGU said that, after what had fallen from the Chancellor of the Exchequer, he would withdraw the Amendment.

***Sir J. PEASE** (Durham, Barnard Castle) said, he entirely dissented from the doctrine of remission of taxation for any of the objects mentioned. Such a doctrine he regarded as a very dangerous one. If a man wanted his pictures to go to the nation and did not wish to pay duty upon the gifts, he could easily give them during his lifetime. If gifts of pictures and works of art were to be exempted from the duty, why should not also public parks when given to a particular district be exempted?

Sir M. HICKS-BEACH: I entirely agree with what has been so well said by the hon. Baronet who has just sat down, and I hope that the Chancellor of the Exchequer will leave this matter in its present condition.

Mr. J. CHAMBERLAIN: I entirely disagree with what has been said by the right hon. Gentleman (Sir M. Hicks-Beach) and the hon. Gentleman who preceded him. I must warn the Chancellor of the Exchequer that if there were any attempt to grant a special exemption in the case of property left to the nation while refusing to grant it to property left to Municipalities, the representatives of Municipalities on both sides of this House would have a great deal to say to it. I think the principle is exactly the same in either of these two cases. It is really no good saying that the remedy is that these gifts should be made during the lifetime of the giver. It is not the person whom we want to punish; we are really punishing ourselves. Is it better that the nation should remit one-tenth of the value of the property or lose the property altogether? The point is that we want to tempt and induce and stimulate people to make these gifts to the representatives of the community, and if they are prevented from making them by the severity with which they are treated by the Chancellor of the Exchequer that would not be an economical proceeding for the nation to adopt. I think the right hon. Gentleman should at least be aware that on that point there is a very strong feeling indeed, and I am sure that he will get into difficulty at a later stage if the concession he has so gracefully made should not be extended to the representatives of the Municipalities.

Mr. J. LOWTHER (Kent, Thanet) said, he agreed with the right hon. Gentleman opposite that the same measure ought to be meted out to Municipalities as was meted out to the nation itself. In fact, he agreed with those who held the doctrine that all property ought to be equally dealt with. He did not hesitate to say that, in too many instances, these bequests to public objects had not been due to feelings which would receive the greatest amount of sympathy from the public. He remembered the late Prime Minister once saying that the great mass of these bequests were made out of spite, and, for his own part, he could not refrain from cordially agreeing with him.

Sir W. HARCOURT: Some bequests are made from motives of ostentation.

Mr. J. LOWTHER said, the Chancellor of the Exchequer very properly added "and for motives of ostentation." The late Prime Minister and the Chancellor of the Exchequer had very happily hit off the exact state of affairs. The man who left his money in the ordinary natural course to those who might legitimately look forward to succeeding him at his death should not be treated differently to the man who left his money to some public or *quasi*-public purpose—it might be, for the purpose of punishing his relatives. If the Metropolis were to be treated exceptionally in the matter of national objects jealousy would arise. Difficulty would arise unless they stuck to the one rule, that all property should be treated alike.

Mr. HANBURY (Preston) said, the view of the right hon. Gentleman below him (Mr. J. Lowther) was a sound one. The proposal was made that property left to the nation should be exempt from taxation. That was objected to on the ground that such property would generally be in London. The right hon. Gentleman the Member for West Birmingham (Mr. J. Chamberlain) said that if they made this exemption in the case of property given to the nation they should do exactly the same thing in the case of property presented to the Municipalities. But they would not be able to stop there. Why should not the villages surrounding Birmingham also have this exemption? If exemption were given it should be applicable in all cases.

Sir W. HARCOURT said, it was very refreshing to hear gentlemen speaking in defence of the Revenue. That was a state of things to which, so far, he had not been accustomed during the progress of the Bill. But there was great divergence of opinion between hon. Gentlemen on either side of the House—such a divergence that they might almost leave the artillerymen to fire their cannon into one another's mouths. He admitted that there would be danger in the extension of the principle of exemption in reference to gifts to national collections, and he would consider how far they should impose a limit. It was said of a great nation of old that it was distinguished for the magnificence of its public buildings and the modesty of its private houses. In that spirit they should deal with gifts made for the use of the public.

*Sir F. S. POWELL (Wigan), said, he hoped the right hon. Gentleman the Chancellor of the Exchequer would continue in a yielding mood and listen to the suggestions made from various quarters of the House. These gifts to the public were of the greatest value. In the borough which he represented there was a Free Library which had been furnished on bequest with books to the value of £20,000, to the great benefit of Wigan and the surrounding districts of Lancashire. He protested against the assertion that these gifts were made from motives of ostentation. He did not say that there was no case where that element came in, but he did say that in the main these gifts arose from a desire to serve the community. The community ought to be grateful, and the Chancellor of the Exchequer ought to encourage such gifts in every way.

*Mr. GIBSON BOWLES (Lynn Regis) said, he would remind the right hon. Gentleman the Chancellor of the Exchequer, or, in his absence, the Solicitor General, that the principle of exemptions of this kind already existed. All books, prints, pictures, statues, gems, coins, medals, specimens of natural history, and all other articles of the kind given to any Body Corporate or Society or endowed school, to be kept and preserved, were already exempt under the Legacy Duty Act. Therefore, the principle of exemption had already been accepted. There were other exemptions—a wife or a husband and members of the Royal Family. The subject of exemptions should be dealt with on principle. Exemptions should be dealt with in a clause by themselves, to be moved, like a thousand other clauses, on Report. He understood the Solicitor General or his lieutenant, the Chancellor of the Exchequer—[*laughter*]—to say that that was a course that was going to be followed—because the question of exemptions had been raised before. All he desired was that the exemptions should be considered altogether. There were important exemptions in the present law. If they were going to continue them, well and good. If they were going to get rid of some of them he should say, "Get rid of the others too." These exemptions should be considered all together, and on some principle—if the Government were capable of entertaining such a thing as principle.

Mr. DARLING (Deptford) said, he did not think the proposal before the Committee went far enough. As he understood it, it dealt only with the question of Estate Duty, and did not touch a case that was once of particular interest to himself, where a person gave property in his lifetime, and quite unexpectedly died within a year. The property was given to a Museum which had no funds, and the Exchequer exacted from the estate a duty just as though the property had been left by will. There was no human being generous enough to pay the duty, so the Museum went to him, and he, though he had been deprived of that particular amount of property, paid the duty to enable the Museum to get that which had been given to it. The case would be provided for if the Chancellor of the Exchequer would deal with the question of exemption in a clause which would put upon a proper basis not only bequests or donations where the person died within 12 months, but which would also include Municipalities—if they were to be particularly considered—and also country Museums, which were much more deserving of bequests. But there was another matter which he understood the Chancellor of the Exchequer would at the same time have to deal with. If he did not misunderstand the law as it stood, bequests to Irish charities were already exempted. The 55th Geo. III., he was told, gave a particular benefit to Irish charities, which had not yet been extended to English charities. He had not the slightest doubt that, with a view of justice to Ireland, the Chancellor of the Exchequer would desire to put England and Scotland, and particularly Wales, on the same basis with Ireland in respect of exemptions from duty as to bequests made to these charities, and in order to do this it would be absolutely necessary not only to pass this Amendment, but to deal with other questions which might arise in regard to anyone of the Three Kingdoms.

Colonel KENYON-SLANEY (Shropshire, Newport) said, he wished to point out that this was not a matter of interest only to the Metropolis, and to the big Municipalities, but also to the rural districts and villages, and although it was quite possible that such words as those of the Amendment were desirable he could give instances of similar bequests in small villages, which were much more important to those villages than any gift to the nation would be. Therefore, while thoroughly in favour of any gifts to the nation and to Municipalities, he wanted to put in a word for the villages and the Parochial Authorities who were called upon to manage them. There were cases within his own knowledge of recreation grounds secured for villages and for rural districts, and he thought that anything meted out to the bigger Municipalities should be given in equal measure to the smaller bodies.

Mr. A. J. BALFOUR, who was indistinctly heard, said, the Chancellor of the Exchequer had looked at this matter in so conciliatory a spirit, and had shown himself so anxious to meet the wishes of the Committee, that he might venture to throw out a suggestion of his own. The greatest perplexity which the right hon. Gentleman would have to meet was the drawing of a distinction between one kind of charitable bequest and another. The right hon. Gentleman was prepared to exempt charities to the nation—he was somewhat doubtful whether he ought to exempt charities to Municipalities, and probably he would altogether refuse to exempt charities to the smaller parishes—at all events, from the point of view of the Exchequer, that would be the most doubtful case. But what he (Mr. A. J. Balfour) felt most in regard to large bequests to charities for public purposes was, not that the bequest was taxed, but that it was part of the aggregated property upon which the successor of the deceased was taxed. His right hon. Friend just now quoted the late Prime Minister as saying that these bequests were examples of organised spite. Well, he himself would not like to further the designs of spiteful individuals. In the case of a man who had a sense of the worth of public objects to which he left money, surely it was very wrong to put upon him, and still more to put upon his heirs, the heavy pecuniary loss which would arise from aggregating the property with the rest of the property left.

Sir W. HARCOURT: I must consider this with the other question. I feel rather in the position of the fisherman who opened a vessel and the spirit came out of it and its head was lost in the skies. Every moment the extent of the concession asked for grows. It appears to be infinite.

Amendment, by leave, withdrawn.

***Sir J. LUBBOCK** (London University) moved, in page 11, line 28, after "respect," insert—

> "Of any Museum, or collection of works of art, which for a period of 12 months preceding the death of the deceased, has been open to the public for two days in each week, or in respect."

He said that there were some generous and public-spirited persons who had formed Museums and thrown them open to the public, and a larger number who had valuable collections of pictures which the public were allowed to visit. It was hardly just that, under those circumstances, they should be called upon not only to pay Estate Duty, but that the value of the works of art should be added to the duty. A suggestion had been thrown out that the proposal of exemption should be confined to bequests to the nation. Of course, that would practically confine them to London, Edinburgh, and Dublin; but the Committee would agree that local Museums were of much importance, and that the collections in villages and small towns were particularly valuable. With regard to the two days a week, he would point out that those who had these collections kept them up entirely at their own expense, which entitled them to additional consideration. The Chancellor of the Exchequer had spoken of defending the Revenue, but he was now speaking of defending the scientific and art riches of the country, which were quite as important as the Revenue. He might be told that if his proposal was acceded to persons would try to evade the Estate Duty by throwing open their collections, but he thought little weight attached to such an objection. In any case, he wished many more persons would open their collections to the public, and one of his objects in moving the Amendment was to encourage them to do so.

SIR W. HARCOURT said, he thought this was part of the general question the Government would have to consider. He did not know whether his right hon. Friend meant to include private collections in private houses that were open to public view, of which there were many in the country. This, he feared, would open too wide a door. However, the whole subject would have to be carefully considered.

*MR. GIBSON BOWLES (Lynn Regis) said, that upon this occasion he felt the spirit of the tax collector rise within him. He did not think that any such exemption as this should be made. If works of utility were to be taxed under the new Estate Duty, so ought works of art, the greater part of which were the invention of *bric-à-brac* brokers and picture jobbers. Grosvenor House was often opened to the public. Madame Tussaud's was open to the public not only on two days but six days a week, and under this Amendment both the millionaire and the wax-works would be exempted. The Amendment ought not to be adopted, and he would stand by the Chancellor of the Exchequer in voting against it.

SIR J. LUBBOCK said, he was quite satisfied with the promise of the Chancellor of the Exchequer that he would consider the question, and would ask leave to withdraw the Amendment.

Amendment, by leave, withdrawn.

SIR R. WEBSTER (Isle of Wight) moved, in page 11, line 28, to leave out from "settled," to "before," in line 29, and insert—

"By any disposition (whether a will or an instrument *inter vivos*) taking effect."

He submitted that they ought to make it clear that if the disposition had taken effect before the commencement of this Act it ought to be exempted. He could not understand on what other principle the Government proposed to legislate. They had spread their net very wide with the view of getting as much money as possible, but he submitted that the principle of justice came in here, and it was not a right thing, when property had been settled with reference to the existing Death Duties, when the settlements had taken effect, or would take effect, before the passing of the Act, that such property should be subjected to the proposed Estate Duty.

Amendment proposed, in page 11, line 28, after the word "settled," to leave out to the word "before," in line 29, and insert the words—

"By any disposition (whether a will or an instrument *inter vivos*) taking effect."—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

*SIR J. RIGBY, who was indistinctly heard, said, the Government were legislating for the present and not for the future. This was called *ex post facto* legislation. Why? Take the Succession Duty, which for the first time imposed a Death Duty on real estate. Did that exclude existing settlements? Of course not. And with regard to the Probate Duties, the line which had always been drawn was when application was made for probate. It might be years after the Act passed, although it was not likely to be, of course; yet that was the time. When payment was made it must be made according to the law of the land.

Question put, and agreed to.

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 11, line 30, before "Act," insert "part of this."

SIR R. WEBSTER moved, in page 11, line 30, to leave out from "Act," to "unless," in line 31, the words proposed to be left out being—

> "In respect of which property Probate or Account Duty has been paid."

He submitted that it was not fair to restrict the cases of exemption to where the Probate or Account Duty had been paid. Circumstances might arise which would prevent the estate of a man who died before the Bill came into operation from being wound up for some time, and it would be unjust in such a case to bring the property within the provisions of the measure.

Amendment proposed, in page 11, line 30, to leave out from the word "Act," to the word "unless," in line 31.—(*Sir R. Webster.*)

Question proposed, "That the words 'in respect of which' stand part of the Clause."

*SIR J. RIGBY said, that the Government were merely following precedent in the matter, and a very convenient precedent. They did not want to have investigations from day to day in the office whether these duties should be payable or not. Each day when the accounts came in they would apply the law of the day. It always had been so.

MR. GIBSON BOWLES said, there were a number of reasons which interfered with the payment of the duty within 24 hours. The payment of the Probate or of the Account Duty might have been deferred by arrangement with the Commissioners, or an outstanding debt might have prevented the estate from being wound up. The Attorney General appeared to know nothing about the winding-up of estates, and seemed to think that if a man died to-day his estate could be wound up to-morrow.

MR. GRAHAM MURRAY (Buteshire), who was indistinctly heard, said, there was a case not very long ago about paying duty upon the Hamilton Collection which was sold, and the question might have been raised. If the Amendment were not accepted the whole thing would be re-opened, and the duty paid on an entirely different scale.

*SIR J. RIGBY said, there was no principle of equity involved in this matter. It was a question of convenience. They had to tax the people as much as possible; they did not want to let off as many as possible. Every Amendment from the other side was to let off someone or other, but the duty of the Government was, he thought, to spread the net as widely as possible.

MR. J. LOWTHER observed that if a settlement were in the course of being carried into effect, and, owing to some cause over which the beneficiaries had no control, had been delayed, it seemed perfectly monstrous that the whole settlement should be ripped up and treated on a wholly distinct and different basis. That was as near *ex post facto* legislation as it was possible to get. He agreed that, as a general principle, these matters were dealt with according to the law of the land existing at the time the transaction was brought into settlement; but the Attorney General had not replied to the argument as to the injustice and inconvenience of subjecting a settlement in the process of being carried into effect to wholly different treatment, as was proposed by the Government.

MR. BOUSFIELD (Hackney, N.) said, it had appeared in the course of this Debate that the Chancellor of the Exchequer in his official capacity could not afford to have any conscience, but he thought it had not at any time more clearly appeared than in the speech of the Attorney General. Surely there ought to be a limit to the unconscientiousness of even a Chancellor of the Exchequer. The Attorney General said what the Government wanted to do was to draw their net as widely as possible, so as to get everybody they could within it. But if a private person were engaged in making an arrangement of this kind it would be regarded as an unconscionable arrangement. What was the equity of the matter? Here were two persons who died at the same time, before the commencement of this Act, who had made similar wills. There was a difference in the time it took to wind up the two estates. The executor of one estate wound it up quickly, and he paid duty on a different and much lighter scale than the one who happened to be later. But what was the difference? In the eye of the law a debt which was due and payable was precisely the same as a debt which was paid. It was only a debt. There was an estate there of a much larger value than the amount of his debt, and the Chancellor of the Exchequer was as certain of his money as if it had been paid. What reason was there, in equity of conscience, that because of a fluke of that sort as to the date of payment one should pay a heavier duty than the other? The Attorney General said that they could not inquire into all these things. But the date of death was the material fact, and that was always disclosed on applying for probate. Again, in many cases the Probate Duty was at first underestimated. The executor might, before the commencement of this Act, have paid Probate Duty, which turned out to be not the whole of the amount due, and he would then, as the proposal of the Government stood, have to pay not merely the Probate Duty remaining unpaid, but would have become liable to pay Estate Duty instead of Probate Duty. He submitted that the Government in this matter ought to make the true criterion the date on which the person died, and accept the Amendment.

MR. HANBURY said, if the Attorney General did not accept some Amendment of this kind he was practically taking away, at the end of the sub-section, the very thing he had granted at the beginning. Undoubtedly the intention of the Government was that this Estate Duty should not be payable in the case of any person who died before the commencement of this Act. That ought to extend to a man dying any day before the commencement of the Act. But if a man died the day before the commencement of the Act it would be utterly impossible for him to have paid these duties. They would be payable, but would not have been paid, and he would not benefit by the exemptions of the Act.

SIR J. RIGBY said, that without exemption there could be no Estate Duty, except in the case of the estate of a person who died after the commencement of the Act. What they were dealing with, however, was not the case put by the hon. Member for Preston, but with property settled by a person who died before the commencement of the Act, and what they did was to say that if they had settled the accounts in respect of a death before the commencement of the Act they would not re-open them.

*MR. GIBSON BOWLES said, the Attorney General kept consistently blind to their contention. They had pointed out that it might be impossible to have settled the account, but why should they deprive a man who intended to settle, but had not had time to do so, of the advantage intended to be conferred on him by the sub section? It was perfectly monstrous to say that the man who had had time to pay the duty should be exempt, whilst the man who had not yet had time should not have the same advantage.

*MR. LEES KNOWLES (Salford, W.) pointed out that it might not be the fault of the man himself that the duty had not been paid, but the fault of the officials of Somerset House, who were very inquisitorial.

MR. COURTNEY (Cornwall, Bodmin) confessed that he felt a difficulty in the matter. Of course, the deceased person mentioned in the second line of the sub-section was a different person to the person who died before the commencement of the Act, mentioned lower down, and it was upon the death of the former that the question arose. Say a man made a will settling certain property, it rested with the executor of that man as to whether Probate Duty was properly paid or not. That might be a totally different person to the deceased person on whose death the question arose, and the amount of duty payable on the death of A B on his estate would depend upon the negligence or quickness of another person, who might have a spite against him and might, out of spite, delay the settlement. Surely the amount of duty payable on the death of a deceased person might be made referable to his conduct; the amount could not depend upon the negligence or celerity of the executor of the person who had made the will under which the settlement arose, and who could, out of spite, cause the estate of the deceased person to lose value by simply holding back and neglecting to pay this duty according to the Act. He did not think that the Exchequer had any great interest in these cases, and without damage the Government might accept the Amendment by agreeing to the words

> "In respect of which these duties are to be paid or are payable,"

and then they would do full justice without any loss to the Exchequer.

*MR. BUTCHER (York) said, they had been met in this, as in other cases, by the Government telling them they desired to spread their net as wide as possible. But surely they could spread it with some sense of fairness, equity, and justice. What they had done in this clause was to propose an exemption, and the Opposition desired to have that exemption placed on a reasonable footing. The Government said that where property was settled by the will of a person who died before the commencement of the Act the old Probate Duty scale should apply. If they stopped there that would be a reasonable and fair exemption; but they went a little further, and said that in order that these exemptions might apply the duty must have been actually paid. That was a purely arbitrary condition to put upon their exemptions, and made it a matter of pure chance whether the exemption should apply or not. The proper and reasonable condition to consider was whether the man had or had not died before the commencement of the Act? Once a will was made and the man had died they could not alter the will. The man would not know this large Estate Duty would have been payable, and he could not do what he otherwise would have done—namely, alter the will to meet the alteration of the duty, so that the condition to consider was the death of the person who died before the commencement of the Act. As the matter stood, it was a purely accidental matter whether or not the duty was paid. The difficulty would be entirely got over if the words suggested by his right hon. Friend the Member for Bodmin, "paid and payable," were accepted. The alteration would improve the section, and remove an anomaly and an injustice.

MR. GRAHAM MURRAY (Buteshire) said, the Government charged interest up to the date of the account, which was tantamount to holding that the thing ought to be paid at the date it was payable. It seemed absolutely unjust to charge interest for not having paid at the proper time, and, at the same time, to cut them out from the benefit of the exemption if the account had not been settled.

*SIR J. RIGBY said, the hon. and learned Gentleman who had last spoken confused two different things. The Government left the Probate Duty alone, and all they had here was the Estate Duty, and where they charged interest by this Bill it was on the Estate Duty. If they had settled an account by reason of a death before the commencement of the Act they would not re-open it. That was all they said, and they never meant anything more. If it was an anomaly it had been done before again and again, and ought to be done.

MR. GRAHAM MURRAY: I said not a word about the Succession Duty.

SIR J. RIGBY: Neither did I.

MR. GRAHAM MURRAY: I beg the hon. and learned Gentleman's pardon. The first words he addressed to me were that I had spoken about the Succession Duty, which he said he did not touch, and that he left Probate Duty alone.

*SIR J. RIGBY: I said most plainly the Estate Duty. That is what we charge. I said that where we charged interest we charged it on the Estate Duty by this Bill, and I went on to say that with regard to probate we left that according to the old law.

MR. GRAHAM MURRAY said, it made no difference whether the hon. and learned Gentleman said Estate or Succession Duty. In either case he entirely misunderstood the purport of his (Mr. Graham Murray's) observations. He was not speaking of what they did in this Bill, but to the point made over and over again by his hon. Friends behind that it ought to be made quite clear that the exemptions should apply when the Probate Duty was payable and not whether, by accident or not, it happened to be paid.

*SIR A. ROLLIT (Islington, S.) ventured to think the Attorney General was confusing physical and logical accidents when he said all things were accidents. The logical essence as distinguished from the accidental was the death on which the liability accrued. The very first words in Clause 1, "Every person dying after the commencement of this Act," were condemnatory of the attitude taken up by the Government on this Amendment.

Question put.

The Committee divided: — Ayes 226; Noes 172.—(Division List, No. 125.)

Amendment proposed, in page 11, line 30, to leave out the words "Probate or Account Duty," and insert the words

"Any duty mentioned in paragraphs one and two of the First Schedule to this Act."—(*Mr. R. T. Reid.*)

Question, "That the word proposed to be left out stand part of the Clause," put, and negatived.

Question proposed, "That those words be there inserted."

*Mr. BRODRICK (Surrey, Guildford) said, he had an Amendment on the Paper with the object of including in the clause a case about which a good deal of doubt existed. That was, whether a man who succeeded to a legacy from an estate on which Probate Duty had been paid, such Probate Duty having been paid by the residuary legatee, would be held to have succeeded to a property in respect to which Probate or Account Duty had been paid, and therefore not liable to Estate Duty? He would like to hear the Attorney General on that question before he decided what action he would take in regard to his Amendment.

*Sir J. RIGBY said, that legacies had nothing to do with this clause. Probate was paid on the whole estate, out of which the legacy would be paid. There was no manner of doubt that the legatee was protected against the Estate Duty.

*Mr. GIBSON BOWLES said, the Solicitor General had disappointed him. The number of cross references which a person would have to make in order to arrive at an opinion with regard to the Bill was stupendous already; and now the Solicitor General proposed, by this Amendment, to add to them. It was cruel.

Question put, and agreed to.

Sir R. WEBSTER moved, in page 11, line 31, after the word "paid," to insert the words

"And if no such duty has been paid in respect of the property, then Estate Duty shall not be paid in respect thereof at a higher rate than 3 per cent."

This Amendment was necessary owing to the defeat of the last Amendment he had moved. The object of it was to secure that if, owing to some accident or difficulty, Probate Duty or Account Duty had not been paid on the property, the Estate Duty should not exceed a higher rate than 3 per cent. Under the clause as it stood if an arrangement was made with Somerset House authorities that the payment of the Probate or Account Duty should be postponed, that accidental fact would render the estate liable to an increased duty of 5 or 6 per cent. Surely the proper position to take, if they did not exempt such properties altogether from the Estate Duty, was to fix some percentage beyond which duty could not be paid. He hoped the Government would, at any rate, make that small concession.

Amendment proposed, in page 11, line 31, after the word "paid," to insert the words—

"And if no such duty has been paid in respect of the property, then Estate Duty shall not be paid in respect thereof at a higher rate than 3 per cent."—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

*Sir J. RIGBY said, the hon. and learned Gentleman seemed to forget that the more people who were relieved from this duty the more pressure there would be upon those who were liable for it. By cutting down the incidence of taxation they created an inequality. He ventured to think that all the reasons which guided the House in refusing the other two Amendments ought to apply to this Amendment. He could not understand the logic of hon. Gentlemen opposite. They applied to have, first one class and then another class—not necessarily meritorious people, not necessarily indigent people, but average people and average estates—exempted from the operation of the Act.

Mr. BOUSFIELD (Hackney, N.) said, the more he looked at this clause the less he was able to understand it. He failed to see the logic of the clause, and failed to see how it would operate. He would like to ask the Attorney General, if the hon. and learned Member would not mind answering the question, whether it was meant in a case of personal property settled left by a person dying before the commencement of the Act, where the Probate Duty had not been paid, that the Estate Duty was to be exacted in substitution for the Probate Duty? He could not see the logic of making the Estate Duty payable out of the second estate, because the first had not paid Probate Duty. In such a case, if the second estate paid Estate Duty, it would be paid by the second testator in substitution for the Probate Duty which had not been paid by the first testator.

Mr. GIBSON BOWLES said, that all the Attorney General did was to sit on the pavement and chalk opposite himself, "I am literally starving." He simply said, "I want the money; I must have it, and I don't care whether it is got justly or unjustly." But the Opposition was bound to consider the equality and justice of the demand, and they proposed that if Estate Duty was to be levied in those cases as a substitution for previous duties which had not been paid, the Estate Duty should not exceed 3 per cent.

Mr. A. J. BALFOUR said, it would be desirable that they should understand the clause before they proceeded to decide upon it. It was evident from the speeches which had been delivered that great doubt existed as to what the clause meant. The hon. and learned Gentleman opposite, the Attorney General, had contended himself, in his reply to his learned Friend the Member for the Isle of Wight, with urging that it was very absurd to excuse Mr. A and Mr. B from paying this Estate Duty because Messrs. C, D, E, and F would have to pay a heavier Estate Duty. That was true enough; but it did not answer the question which had been put to the Government, which was, whether Mr. A and Mr. B were, or were not, unjustly charged under the Bill? If his hon. and learned Friend was right in the interpretation of the clause, then the clause was quite indefensible. If his hon. and learned Friend was wrong, let his error be explained by the Government. But according to their understanding of the clause it would have this extraordinary effect: If a man died in February or January, before the Bill was brought in, or even completed in the minds of its authors, because the estate of that man would not be wound up at the time of the passing of the Act, for the reason, perhaps, that the executor had not been able to come to an agreement with Somerset House as to the amount of probate to be paid, therefore the property of that individual was not to be taxed under the old but under the new system. Two men might die on the same day of the same month leaving estates in a similar fashion. In one case, where the executor winds up the estate quickly, duty was paid under the old system; in the other case, where the executor winds up the estate slowly, duty was paid under the new system. If that were the meaning of the clause, he defied the Attorney General to say it was in conformity with justice, equality, or common sense. But it might not be the meaning of the clause; the Opposition might be in error; but, if so, let the Government tell them what the clause really did mean. They had come to the conclusion it was the monstrous absurdity which he had made clear to the House; and if they were right, it was more like piracy on the high seas than the finance of a civilised country.

Mr. COURTNEY (Cornwall, Bodmin) said, he thought he understood the clause, but it was a very difficult business; and if he were right his right hon. Friend the Leader of the Opposition had not exhausted its most absurd and most singular consequences. He would give the Committee one illustration. A man with two sons died at the beginning of the year. He left the second son a large sum of money for life with remainder to the children of the second son, and he made his eldest son his executor. The second son died after the commencement of the Act. The Estate Duty paid on the second sum so settled depended on whether the eldest brother had paid Probate Duty or not. He thought it was a curious provision, by which the Estate Duty on the estate of a man dying before the passing of the Act depended on the activity or negligence of a person interested in another estate, and who might have a personal interest in not paying it, because he could save his profit at the other. They should keep the liability of an estate at the point where the liability arose.

*SIR J. RIGBY said, he had already explained the clause in the plainest language, which should have left no room for doubt in the minds of any hon. Members. It was not intended to interfere with settled accounts; and with regard to the case mentioned by his right hon. Friend with reference to residuary legatees, the result of such negligence should be visited upon himself, and not upon others. It was not the case that a residuary legatee would have to pay the whole amount. The Government were making a concession. Hon. Members might think it large or small, but it was a concession. Perhaps, if he had his own way in the matter, he would strike out the whole clause, and so there would be no concession at all. He did not see why the Government should at the instance of hon. Members opposite invent a case for letting people off under exemptions to which they had no more right than thousands of others, and go beyond the practical necessities of the case.

*MR. MATTHEWS said, that he had listened with the greatest confusion of mind to the speech which the hon. and learned Attorney General had just made. He appeared to have informed the Committee that Estate Duty could be claimable in the case of a man who died before the Bill became law. It seemed that nothing but Probate Duty could ever be recovered, and no Estate Duty.

SIR J. RIGBY: No. It may have been an omission on my part, but I certainly intended to explain it.

*MR. MATTHEWS asked, then what was the meaning of his hon. and learned Friend's speech? He could not see why anyone should be exempted because somebody else had been prompt in paying the Probate Duty. On all occasions they were met by the most painful confusion between the death of the person liable before the commencement of this Act and the decease when the Estate Duty arose. To take the illustration of the right hon. Gentleman. If a man died before the commencement of the Act, leaving a residuary legatee, and with respect to a certain portion of his property, say £10,000, settled that on his wife, afterwards to his eldest son, and then to children; whether the executor paid Probate Duty promptly or not, the Exchequer would never get more than Probate Duty. If Estate Duty was payable only on the death of persons who died after the commencement of this Act, no Estate Duty could ever be payable in respect of the death of that settlor. But then came this exemption, which had never so far been dealt with, and which surpassed for absurdity anything else to be met with in this Bill. If the settlor's executor had paid Probate Duty, the wife might die, and, the son succeeding, there would be an exemption from the Estate Duty which would *primâ facie* be payable. But, on the other hand, if the original settlor's executor had delayed payment of the Estate Duty for a short time longer, no exemption would arise. He did not know why persons were to be exempted from payment of duty by the happening of the mere accident of diligence or delay in winding up a different estate.

*SIR J. RIGBY said, he would not like the Committee to remain under a misapprehension. He was, no doubt, wrong in the interpretation he had put on the case referred to by his right hon. Friend. It seemed impossible to suppose that people would be so foolish as allow one man's liability to depend upon the diligence or even upon the honesty of another. People could hardly be so foolish, though they might be fraudulent. The executor would be appointed by the testator, and if he desired to provide against the occurrence of such a penalty one of the younger members of the family would be designated. But the younger branches would have their remedy without such an appointment. It came to this: that when the executor was left solely responsible for the management of the estate, he might manage well or ill, and his deligence or negligence would affect the incidence of the duty. He could see no absurdity in that. If the Committee were to attempt to provide minutely for all kinds of cases, not 20 clauses, nor 200, would deal with them.

MR. BOUSFIELD said, that an impression prevailed that when Estate Duty was payable it became payable in substitution for Probate Duty which was not payable. He asked the right hon. Gentleman the simple question, whether that was so or not?

*Sir J. RIGBY said, there was some truth in the suggestion that the Estate Duty was a substitute for the Probate Duty; but the Probate Duty was only payable on one class of property. He thought the Committee should abide by the terms of the scheme propounded by the Government. The concession made had been forced upon the Government by the state of things, but the supporters of the Amendment wanted to go further. There was absolutely no reason for this, and it would constitute a gift to personalty at the expense of realty.

Mr. BOUSFIELD referred again to the case he originally put to the Attorney General, in which £10,000 Consols had been left by the first testator, who had created a life interest for the benefit of the second testator. He desired to know whether he was right in concluding that, in a case where Probate Duty had been paid on the first death, the Estate Duty which would become payable on the second death was, or was not, in substitution for the Probate Duty? Some hon. Gentlemen on the Opposition side of the House thought that the Estate Duty in such a case was to be in substitution for the Probate Duty.

*Sir J. RIGBY said, that there was no case in which Estate Duty and Probate Duty could be payable together under this Bill. That was perfectly obvious. The whole scheme of the measure prevented it.

Mr. BOUSFIELD said, he was glad to have obtained that explicit answer. At last the Committee was in possession of a clear statement from the Government on the subject. He thought, however, that, upon that construction, the curious result would follow that the Government scheme, so far from encouraging executors to be diligent, offered to them a distinct inducement not to pay the Probate Duty promptly. This seemed to be a payment in substitution. If A failed to pay the Probate Duty, instead of that duty coming out of A's estate it became Probate Duty payable out of B's estate. If that were so, then A's executors so far from being encouraged by this provision to pay promptly would neglect their duty, because it would be distinctly to their advantage to do so. Even in point of drafting the clause was by no means clear.

*Mr. MATTHEWS still failed to understand the Attorney General's statement. Did his hon. and learned Friend agree that Estate Duty could never be payable in the case of a man dying before the passing of this measure? But, again, he would point out that no intelligent explanation had been offered of the distinction involved in the exemption allowed by the Government. The person in default would not be the person to be charged with the Estate Duty. The first testator could never owe anything but Probate Duty, however much he might be in default; and the exemption was, to his mind, a senseless one if it was intended to exempt estates chargeable with Probate Duty. Either no exemption should be made at all or it should apply to the proper people.

Mr. BARTLEY said, it would be a mere accident in many cases whether the executor had completed the payments of the Probate Duty or not. Since the beginning of the year a great number of these estates had fallen in. Some of these had been hurried through and some had not. One very large estate might be mentioned belonging to a certain nobleman which was hurried through in a way which excited much comment. Upon that estate £27,000 was paid; but if this Bill had previously become law £48,000 would have had to be paid. Why, he asked, had this clause been framed in such a way as to cover such a case as that? Not, he quite agreed, that it was a very astonishing matter that there should be such an inconsistency in this Bill. The Committee were entitled to know how this clause was intended to be framed, and he had hoped the Solicitor General would have been able to give some explanation of it.

Question put.

The Committee divided:—Ayes 163; Noes 223.—(Division List, No. 126.)

Mr. R. T. REID moved, in page 11, line 31, after the word "was," to insert the words "at the time of his death or at any time had been," competent to dispose of the property.

Question proposed, "That those words be there inserted."

Sir R. WEBSTER said, that the words "or at any time had been" should not be adopted. He submitted that the Amendment which stood on the Paper in his own name, to insert the words "at the time of his death," were better than those proposed by the hon. and learned Gentleman, as the latter would negative the effect of the Amendment. He would move to omit the words "or at any time had been."

Amendment proposed to the said proposed Amendment, to leave out the words "or at any time had been."—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the said proposed Amendment."

*SIR J. RIGBY was understood to say that the Amendment was drawn up to deal with property that came into settlement under a will or other instrument vesting it in some person who was competent to dispose of it. He thought the proper limitation was not the time of death. It was a question of settlement or no settlement, and as soon as a person became "competent to dispose" that ended the settlement. The words as proposed by the hon. and learned Gentleman would be too wide.

SIR R. WEBSTER said, that although the Attorney General considered the words "at the time of his death" too wide, he (Sir R. Webster) regarded them as governing words. Perhaps the words "since the date of the disposition" would meet the hon. and learned Gentleman's view.

MR. R. T. REID said, that if the Amendments were withdrawn, new words might be proposed which would effect the desired object.

Amendment to the proposed Amendment, by leave, withdrawn.

Amendment, by leave, withdrawn.

MR. R. T. REID said, the following words might meet the case:—

> "At the time of his death or at any time since the will or disposition took effect had been."

Question proposed, "That those words be inserted."

MR. TOMLINSON (Preston) said, the words now proposed would not have a different effect to those originally proposed.

MR. R. T. REID said, the words of the first Amendment meant any time in the man's lifetime, whereas those now proposed would mean any time after the disposition.

MR. TOMLINSON said, the man might have had power under settlement to dispose of property within a limited time of his death—say a year. What was to happen in that case?

SIR R. WEBSTER said, he had thought on the spur of the moment that the new words proposed by the Solicitor General would be satisfactory; but on reflection he had come to the conclusion that they would not go far enough. Suppose there had been a settlement made 10 years before on a person for life with a power of appointment, and that the man had made an appointment under this power since that settlement that would make the property liable to Estate Duty. He thought the words he had originally put on the Paper were the best, and that his original view that the governing time should be the time of death was right. He would ask the Solicitor General to consider the point very carefully between now and the Report.

MR. R. T. REID said, the Committee would adopt his Amendment, but hon. Gentlemen opposite need not consider it binding. If they were found objectionable they could be put right on Report.

MR. BARCLAY said, they had got to this stage in the Bill drafted by the skilled draftsmen of whom they had heard so much—namely, an Amendment was put down by the Solicitor General; it was twice amended, and there was some idea that it ought to be amended again on Report. This was rather an interesting incident in connection with the clause.

Question put, and agreed to.

*MR. DODD (Essex, Maldon) said, that in Clause 17 they had exempted certain settled property from payment of duty. He now begged to propose the addition of the following words:—

> "And the property thus exempted from payment of Estate Duty shall not be aggregated or taken into account in determining the rate of Estate Duty to be paid."

If a man died worth £10,000 and made a will leaving it to someone for life, and after that to someone absolutely, then if the Probate Duty was paid on the first life under the exemption no duty would be paid on the £10,000 when the life interest fell in, but they had done nothing to prevent aggregation. Without this Amendment the £10,000 would be taken into account and added to the amount the person holding the life interest might leave behind him. If he left, say, £10,000 of his own, he would be charged on that at the rate of duty which he would have paid if the other £10,000 had been chargeable. The Government ought either to accept his Amendment or on Report to make it clear in Clause 3 that property which was not itself liable to duty should not be taken into account in determining aggregation.

Amendment proposed, in page 11, line 32, after the word "property," to insert the words—

"and the property thus exempted from payment of Estate Duty shall not be aggregated or taken into account in determining the rate of Estate Duty to be paid."—(*Mr. Dodd.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, the hon. Gentleman desired what the Government desired—namely, that property not liable to duty should not be aggregated in claiming duty against other property. The Government thought that was provided for by an Amendment they had adopted a few days ago. If, however, on consideration, it was found that by the insertion of the word "such" before property, in Clause 3, this meaning would be made clear there might be no objection to the adoption of the word. It would not be wise to accept the present Amendment, as the effect of rendering the meaning clear in this part of the Bill might make the meaning of Clause 3 doubtful.

Mr. DODD said, the clause referred to contained the words "all property passing shall be aggregated." It did not say "all such property."

Amendment, by leave, withdrawn.

*Mr. BRODRICK (Surrey, Guildford) moved to insert at the end of Sub-section (1) the following:—

"In the case of property settled by a will or disposition made before the commencement of this Act where Succession Duty has been paid on the property under Section 2 of 'The Succession Duty Act, 1853,' the amount of Succession Duty so paid shall be allowed as a deduction from the Estate Duty payable under this Act."

The Amendment was not in any way aimed at establishing a difference between realty and personalty in favour of realty. He would put the case on its merits and would show that, in certain cases of settlement, realty would pass one and a-half times as much as personalty, and in some cases nearly double. He would be able to present to the Committee some figures which he would defy either the Attorney or Solicitor General to challenge. Let them take the case of a settlement made before the passing of the Bill under which, in the case of personalty, Probate Duty had been paid. £50,000 worth of personalty, if it went to a lineal on the first life, would pay £2,000; the same amount of realty on the fall of the first life, taking it at the capital value of £37,500, would pay £937 Succession Duty, and an Estate Duty of 4½ per cent., amounting to £2,250. Thus altogether realty would pay £3,187 as against £2,000 paid by personalty. That was the position in regard to lineals. But in the case of collaterals, taking, for instance, the case of a nephew, personalty on the first life would pay £2,000 probate, plus £1,500 Legacy Duty; realty, on the other hand, would pay £5,812, as compared with £3,500 paid by personalty, an increase of about 70 per cent. When they came to aggregation the case was still worse. If £50,000 of personalty and £50,000 of realty were left in settlement by the same testator the estate would, on the principle of aggregation, have to pay about £6,500 on the realty, as against £3,500 on the personalty. It was absolutely impossible that this inequality, representing as it did 50, 60, 70, and even 95 per cent., should be imposed on realty, as compared with personalty under one and the same settlement. If they took higher figures the results as regarded realty came out even worse. Let them take an estate of £100,000. Personalty would pay £4,000, and realty £7,370 in the case of a lineal; in the case of a collateral, the payments would be personalty £7,000, and realty £12,625, and in the case of aggregation they would be personalty £4,000, and realty £7,800 in the case of a lineal, and £7,800 and £13,125 respectively in the case of a collateral. He did not think that any apology was needed for troubling the Committee with those figures. This inequality could not have been contemplated by the Chancellor of the Exchequer. He claimed at the hands of the Solicitor General that he should not on this occasion be met with a reply in the form of general facts and general professions of a desire for equality of treatment between personalty and realty. Forty or 50 different hard and unjustifiable cases of inequality had already been brought forward by hon. Members, and in no single case had an attempt been made on the part of the Government to controvert the figures. In each case they had been met with generalisations as to the desire for equality. There had been noticeable an indisposition on the part of the Government to come to close quarters with them on the question of facts as they bore on individuals. He did not want to complicate the point by the suggestion of the further fact that it was more difficult for land than for personalty to pay, because a great deal of the land which would be valued for the purpose of the duty would not be rent-producing land. They knew that the desire of the Government was that the income of the year, whether from personalty or from realty, should pay the amount, and it could not be to the advantage of any class that many new mortgages should be created. All he claimed was that which had, he understood, been conceded by the Chancellor of the Exchequer in the case of colonial revenues, *i.e.*, that property already taxed should, when taxed again, be given credit for what had been taken from it the first time. They would thus provide that the taxation on land should not be more than that on personalty, and that realty should not be made to pay twice over under the same settlement. That point had already been conceded in the case of personalty, and although it might be suggested that personalty had to pay much earlier in the day, he did not think that was any justification for the inequality which, as he had pointed out, was being created by this clause. He trusted that the Solicitor General would deal with the Amendment not merely from a draftsman's point of view, but from the broader point of justice, and in the spirit of fairness with which the Government ought to consider the great interests involved.

Amendment proposed, in page 11, line 32, at end, insert—

"In the case of property settled by a will or disposition made before the commencement of this Act where Succession Duty has been paid on the capital value of the property under Section 2 of 'The Succession Duty Act, 1853,' the amount of Succession Duty so paid shall be allowed as a deduction from the Estate Duty payable under this Act."—(*Mr. Brodrick.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, the hon. Gentleman had appealed to him not to seek to escape from the difficulty of grappling with the figures he had quoted, and not to deal merely in generalities. He was not aware that it would fairly be charged against him that that hitherto had been the course he had pursued, but he would like to point out that he could not be expected to reply to a series of figures involving three several complications when they had only been supplied to him three minutes before the speech was delivered. He understood now that the proposition of the hon. Gentleman was that personal property which had already paid Probate Duty should during the tenancy of the settlement be free from payment of Estate Duty. But that was not the proposition of the Amendment, which had been altered since it appeared originally on the Paper by the omission of the words "capital value." The hon. Member urged that some equivalent should be given to settled realty and personalty to the extent that the amount paid under the Succession Duty Act should be deducted from the Estate Duty. But why not carry out the same principle with the Legacy Duty? The Government could not agree to make a deduction in the case of Succession Duty when there was no deduction in the case of Legacy Duty.

Mr. BRODRICK said, the hon. and learned Gentleman had misinterpreted the Amendment, the object of which was to provide that where Succession Duty had been paid by realty it should be deducted from the Estate Duty. There was no intention whatever to deduct Succession Duty from personalty, which had already been entirely relieved by a former payment.

MR. R. T. REID said, that was not what the Amendment indicated, and he was not responsible for the drafting of it. He repeated that they could not relieve realty of the Succession Duty unless they treated legacies in the same manner.

MR. GOSCHEN (St. George's, Hanover Square) said, that while the hon. and learned Gentleman had answered a portion of the speech of the hon. Member for Guildford, he considered that he had not dealt with the substance of his hon. Friend's case, in which some of them thought there was considerable force. Of course, there was some foundation for the excuse that he had not had time to study the figures, but that did not at all detract from the strength of the case that had been put forward—namely, that a certain advantage had been given to personalty by the clause which had just been passed. His hon. Friend wished to extend to realty the great advantage of being cleared in advance for a certain time when Succession Duty had been paid. He was sure the hon. and learned Gentleman would not wish to take advantage of any defect in the Amendment, but would desire to remove the inequality which his hon. Friend had by means of his figures pointed out as certain to arise. Undoubtedly if those figures were correct—and he hoped their accuracy would be brought home to the mind of the Solicitor General—there was an injustice for which a remedy ought to be found. Could not the hon. and learned Gentleman see that a privilege had been given to personalty which had been withheld from realty, and that the difference represented as much as 50, 60, and even 70 per cent. to the disadvantage of realty? Although the Government were not responsible for the drafting of an Amendment, he did submit it was their duty to recognise an inequality of treatment when it was proved to exist, and to attempt to provide a remedy.

MR. R. T. REID said, he was not aware that he had attempted to shelter himself under the words of the Amendment. He had, however, submitted, and he again urged that it was impossible for him to deal offhand with the figures which the hon. Gentleman had presented. All he could promise was that if, after studying them, it appeared that an inequality did exist, the Government would try to remove it.

*MR. GIBSON BOWLES said, he did not think anyone had understood, or ever would understand, the clause, and he confessed that personally he was at a loss to know at what the Amendment aimed. The clause was, he felt, an almost hopeless one; it had no doubt been inserted in consequence of some official scruple, and he did not think anyone would ever understand it.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, this was another instance of the difficulty experienced by hon. Members interested in realty. They had had in support of the Amendment a perfectly clear and lucid statement by the hon. Member for Guildford, and if the figures which had been quoted were correct there was a distinct inequality of treatment in favour of the interests of personalty and against the interests of realty. It was perfectly fair for the Solicitor General to say he had not had time to realise the full strength of the case which had been submitted to the Committee, and it was only right he should have an opportunity of considering it; but it was equally clear that hon. Members entrusted with the duty of defending the interests of realty were bound to insist on a remedy being found. They did not desire to withdraw by one tittle any favour shown to personalty, but they did think they had a right to secure equality of treatment for realty; and he thought the Solicitor General and the officials behind him would find the figures quoted a very hard nut indeed to crack. They would hold the hon. and learned Gentleman tight to his promise to deal with this question.

MR. BARTLEY was of opinion that the clause, which had been very carefully worded in order to meet certain cases, would, whether the Amendment was inserted or not, lead to considerable irritation. The clause would hereafter be known by the name of a certain estate belonging to a certain noble Lord.

THE CHAIRMAN: Order, order! That is not relevant to the Amendment before the Committee.

MR. BARTLEY said, the estate was well-known.

THE CHAIRMAN: The hon. Member must confine himself to the Amendment.

MR. BARTLEY said, the Amendment bore very closely on the clause itself. Although he should vote for the Amendment if it were pressed to a Division, he agreed with what had fallen from the hon. Member for Lynn Regis; he did not approve of it because it gave an advantage to certain individuals and not to a whole class, and he thought it would be better if it were withdrawn, and a fresh clause brought up on Report.

MR. A. J. BALFOUR (Manchester, E.) said, he was sure the Solicitor General would give his attention to the matter. But at the same time he considered that if the figures presented by his hon. Friend were correct there was a real grievance, and there ought to be further inquiry as to the existence of the inequality which they disclosed. He was confident the Government would desire to redress any such grievance, and would not be prevented from carrying out that policy by an argument which for one moment seemed to commend itself to the hon. and learned Gentleman the Solicitor General. Let the hon. and learned Gentleman remember that if this Bill had any claim to public consideration that claim must be founded upon the contention of the Government that all classes of property were to be equally dealt with. He did not know whether, under the circumstances, his hon. Friend would think it desirable to divide the House. If he did so he (Mr. Balfour) should certainly divide with him, but on the whole he thought they had got all they could out of the discussion, which could be renewed when they came to a later stage of the Bill.

*__MR. BRODRICK__ said, he was surprised at the course taken by the Solicitor General, in view of the fact that his figures had been placed before him a fortnight ago, and that he had then indicated his willingness to consider them on Clause 17.

MR. R. T. REID interrupted, and made some observations which were inaudible in the Gallery.

MR. BRODRICK said, he was quite ready to follow his right hon. Friend's advice on this matter. He would, however, ask the Solicitor General to remember that if the Bill remained in its present shape a grave injustice would be done. Under these circumstances, he hoped that the Government would put down an Amendment before the Report stage was reached; but, if not, he would himself put down an Amendment and take the sense of the House upon it.

Amendment, by leave, withdrawn.

MR. R. T. REID moved the following new sub-section. Page 11, line 36, at end, add—

"(3) Where an interest in expectancy in any property has, before the commencement of this part of this Act, been *bonâ fide* sold or mortgaged for full consideration in money or money's worth then no other duty on such property shall be payable by the purchaser or mortgagee when the interest falls into possession than would have been payable if this Act had not passed; and in the case of a mortgage, any higher duty payable by the mortgagor shall rank as a charge subsequent to that of the mortgagee."

The hon. and learned Gentleman explained that the clause had been put down in pursuance of a promise made by the Government, and he hoped it would meet the point which had been raised at an earlier stage by the hon. Member for Islington.

Question proposed, "That the sub-section be there added."

MR. BARTLEY said, he was obliged to the hon. and learned Gentleman for having introduced this Amendment, which he believed would have the effect of carrying out the object he had in view. He did not pretend to the knowledge of a lawyer upon this matter, but still he thought the Amendment met his purpose.

Question put, and agreed to.

On Motion of Mr. R. T. REID, the following sub-section was agreed to:—

"(4) The further Estate Duty of 1 per centum shall not be payable on property settled by a disposition which has taken effect before the commencement of this part of this Act."

MR. R. T. REID moved, after the last Amendment, to add the words—

"(5) Where a husband or wife is entitled, either solely or jointly with the other, to the income of any property settled by the other under a disposition which has taken effect before the commencement of this part of this Act, and on his or her death the survivor becomes entitled to the income of the property settled by such survivor, Estate Duty shall not be payable on that property until the death of the survivor."

The hon. and learned Gentleman said that this last Amendment was introduced in the place of that of the right hon. Gentleman the Member for Bristol.

Question proposed, "That those words be there added."

*Mr. BUTCHER (York) moved to amend the sub-section so that it would apply to all cases in which the surviving husband or wife

"becomes upon the death of the other entitled to the income of any settled property."

He said he knew of no principle why this exception should not be made in the case of a stranger. No doubt his hon. and learned Friend attached some importance to the unity of husband and wife. [Mr. R. T. Reid: No.] Well, he regretted to hear that that principle was thrown overboard. He repeated that he knew of no reason which would justify this exemption in the case of a settlement by husband and wife upon themselves which would not apply equally to the case of a settlement upon them.

Amendment proposed to the proposed Amendment, in line 1, to leave out from the word "wife," to the word "estate," in line 5, and insert the words

"becomes upon the death of the other entitled to the income of any settled property."—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the proposed Amendment."

Mr. R. T. REID said, he hoped the hon. Gentleman would not press his Amendment. The new sub-section which he (Mr. R. T. Reid) had put down was of a particular and specific character, and the Amendment of the hon. and learned Gentleman was entirely without its scope.

Mr. BARTLEY said, the Solicitor General did not happen to be in his place, or was there present any other Member of the Government, but he supposed that did not matter, as what they said did not receive much attention, though upon a Bill of this sort it was rather awkward to have a discussion upon a very technical matter with no Member of the Government or a single supporter of the Government in the House. The concession made by the learned Solicitor General related to the case of a husband or wife entitled, either solely or jointly with the other, to the income of property settled by the other. The learned Solicitor General said he had agreed to make this concession on the suggestion of the right hon. Gentleman the Member for Bristol (Sir M. Hicks-Beach). That was perfectly true, and they were so far grateful for small mercies, but something further was promised. It would be in the recollection of the Committee that he (Mr. Bartley) raised the case of a joint annuity between husband and wife, and the Chancellor of the Exchequer, though he did not agree to the proposal, said he would carefully consider the point and deal with it in a subsequent clause. That being so, this was the place and the sub-section in which it ought to be introduced, and in which it must come in if it was to come in at all. In the words proposed by the learned Solicitor General there was no indication of that at all. It was true that, to a large extent, the case of a large jointure was met by the Amendment of the learned Solicitor General, but he (Mr. Bartley) was concerned with the smaller jointures of husband and wife. A great number of these cases came before him, and he had recommended them to secure something for their old age by means of a joint annuity, and he naturally expected, after what the Chancellor of the Exchequer said, that the case would be dealt with upon this clause. It was quite true that upon other sub-sections the learned Solicitor General had dealt with the question of reversions and other matters, but he could not find any other sub-section or clause where this particular case of joint annuities was dealt with. He was glad to see that one Member of the Government had come into the House at last, and perhaps the learned Postmaster General would be able to give them all the information they desired, and he would, therefore, venture to begin his line of argument again. He saw that another Member of the Government had dropped in—the Secretary to the Board of Trade—and he would repeat the point he was arguing, which concerned the question of joint annuities, which the Chancellor of the Exchequer promised he would consider and bring up upon a subsequent clause. For the information of the Government, which was now so ably represented by the Postmaster General, he would say that the clause they were now discussing must be the clause on which this question must be raised. The words of the learned Solicitor General were these—

> "Where a husband or wife is entitled, either solely or jointly with the other, to the income of any property settled by the other under a disposition which has taken effect before the commencement of this part of this Act, and on his or her death the survivor becomes entitled to the income of the property settled by such survivor, Estate Duty shall not be payable on that property until the death of the survivor."

That was the only clause which the Government had brought up, and it did not in any way touch the case of the husband and wife who were entitled to a small joint annuity, terminable at the death of both, and which was particularly referred to in the earlier part of the Bill, when the Chancellor of the Exchequer promised to bring forward at a subsequent period an Amendment or clause that would deal with the question. There were a large number of persons who had no one belonging to them whom it was desirable to encourage to make provision for themselves in old age. If no provision such as he asked for was introduced the selfishness of man would probably take the form of buying an annuity on the chance of one of them, either the wife or the husband, living the longest. There was, of course, the risk that the life named might be the first to drop out, in which case very great hardship would be inflicted, and the husband or the wife, as the case might be, would be left destitute. He was glad now to see the learned Solicitor General in his place, as he could now bring the matter before him, and he would begin, for the third time, the whole argument again. He was very sorry for this, and that they had all had to hurry over their frugal meal, but he would now address himself specially to the learned Solicitor General. The point he wished to bring before the learned Solicitor General was the case of a joint annuitant. As the learned Gentleman would remember, the Chancellor of the Exchequer in an earlier part of the Debates promised to consider the question of joint annuities, and this was the clause upon which the question must be considered. Under the Bill as it stood, if one life dropped out the survivor, though it might be a small annuity, would have to pay Estate Duty on the life interest of half the annuity. That was sought to be an unfair proposal, and the Chancellor of the Exchequer, though he did not agree to exempt all annuities, did agree that the case of small joint annuities should fairly come within the province of some clause. The clause they were now considering was clearly the clause in which the exemption should be made. He did not know whether the Amendment of his hon. and learned Friend would quite cover the question, but it would certainly go in part in that direction, and was an improvement upon the words proposed by the learned Solicitor General. What he wished to impress upon the learned Solicitor General was that the Chancellor of the Exchequer had promised that he would favourably consider the case of joint annuities of husband and wife, and bring the question up upon some clause. This, he submitted, was the proper clause, but as drafted they would not be included, and neither would they come within the learned Solicitor General's Amendment. It was quite true that it could be inserted upon Report, but he would remind the learned Solicitor General that the Report stage was getting so complicated and difficult that when they did reach it it would be found to be almost more difficult to get through than the Committee stage itself; therefore, it was desirable to dispose of as many questions as possible in Committee. Under the circumstances, he would urge the learned Solicitor General to introduce words that would safeguard the interests of these annuitants, a proceeding which the Chancellor of the Exchequer stated he was favourable to.

MR. R. T. REID said, the promise given by the Chancellor of the Exchequer was to consider whether something could not be done with respect to the cases of annuities between husband and wife. He was quite certain that the Chancellor of the Exchequer having given that promise had or would give full consideration to the matter and introduce it in its proper place if he found he was able to do so; but he (Mr. R. T. Reid) would point out that it would be entirely out of place in this Clause 17, which was the clause dealing with definitions.

MR. BARTLEY: No; Clause 18 is the Definition Clause.

MR. R. T. REID said, that Clause 17 was "Savings" and Clause 18 "Definitions," but the proposal applied to both one and the other. Let him make this clear: that, so far as he was concerned, his Amendment was intended to fulfil a pledge given to the right hon. Gentleman the Member for Bristol (Sir M. Hicks-Beach), and did not profess to be a discharge of a pledge given to the hon. Gentleman. In his view, the place, or at all events a good place, to do that would be by means of a new clause.

MR. BARTLEY said, he was satisfied with the statement of the learned Solicitor General that the matter would be dealt with.

SIR R. WEBSTER said, he must apologise for his temporary absence before the adjournment, but he understood that in his absence some kind of complaint was made by the hon. and learned Solicitor General of his (Sir R. Webster) having put down this Amendment. If any complaint was to be made he hoped it would be made when he was in the House, and had an opportunity of replying to it.

MR. R. T. REID: I most distinctly abstained from making any complaint; it is not my practice to complain of the hon. and learned Gentleman behind his back.

SIR R. WEBSTER said, that after the statement of the hon. and learned Gentleman he was sure he was incorrectly informed, but he had been informed that the learned Solicitor General complained that he (Sir R. Webster) ought not to have put down these Amendments. He must say he knew of no arrangement preventing his putting down this Amendment, and he put this and the others down upon their merits, and he was quite prepared to justify them. His suggestion was that the exemptions or the indulgences, which was the right word to use, of the Solicitor General did not go as far as they ought from any point of view. There were three limitations: first, the limitation extending only to the case in which the settlement was made before the commencement of the Act; secondly, the settlement made by the husband or the wife; and the third, in which the survivor was the settlor. He wished to know why it should be limited to settlements made before the commencement of this part of the Act. If it was right and just—and the hon. and learned Solicitor General admitted it was—that the settlement should be for the benefit of the survivor without payment of Estate Duty on the first life, if that was the true principle, it ought to be applied to settlements after the passing of this Act. And, further, he wished to know why it should not be extended to the settlor? Would the learned Solicitor General tell them on what ground he justified the exclusion from the purview of the sub-section the case where there had been the same settlement made by a brother or the same settlement made by a father? He submitted that in order to be reasonable the words contained in the Solicitor General's Amendment must be left out, and the words he proposed introduced, so that the clause would then read—

> "Where a husband or wife becomes upon the death of the other entitled to the income of any settled property, Estate Duty shall not be payable on that property until the death of the survivor."

He asked the learned Solicitor General to answer these points and to give them something more than the mere determination, the *ipse dixit* of the Government, if he might use that expression, to go no further. He submitted that his proposal was most reasonable, and he hoped the learned Solicitor General would see his way to grant the point.

MR. R. T. REID said, he could assure the hon. and learned Gentleman that he made no complaint of his putting the Amendment on the Paper. What he did was to put it to the Committee whether an Amendment of the kind should be accepted under the circumstances. He (Mr. R. T. Reid) had moved an extremely limited Amendment to apply to special cases applicable before the commencement of this Act, and he did so in compliance with a request made by the right hon. Gentleman the Member for Bristol (Sir M. Hicks-Beach) that a few cases already existing should be met. The hon. and learned Gentleman the Member for the Isle of Wight (Sir R. Webster) was entirely within his right, if he thought fit, to use his (Mr. R. T. Reid's) compliance as a peg on which to hang the entire question of the relationship between husband and wife. As he said, the hon. and learned Gentleman was perfectly entitled to do that, and he (Mr. R. T. Reid) had no right to complain, nor did he make complaint, but he said he had a right to put it to the Committee whether it was desirable to accept the Amendment. The point put to him now was that because he proposed to exempt certain marriage settlements he ought to exempt them, not merely on the death of the husband or the wife, but under any circumstances. He did not think that should be the breadth of the Amendment.

Sir R. WEBSTER : It is very limited, then ?

Mr. R. T. REID said, it might be ; but at all events it was wide enough, and far wider than the limited Amendment he had proposed. It was a matter that had already been discussed several times in the course of this Committee, and decided in an adverse sense to the view the hon. and learned Gentleman took, and under those circumstances he asked the Committee not to accept it. No one disputed that his Amendment was applicable to the limited purpose for which it was intended, nor did anyone dispute that the words of the hon. and learned Member for the Isle of Wight (Sir R. Webster) were applicable to the purpose he proposed, but the question was, whether it was desirable for the Committee to adopt the wider view ?

Sir R. WEBSTER : How about the case where there is a settlor ? He has not dealt with that.

Mr. R. T. REID said, he had not the slightest intention of including that in this Amendment, and he never had. As he had pointed out, he was not asked to do so ; the proposal of the right hon. Gentleman the Member for Bristol (Sir M. Hicks-Beach) was a much more modest proposal. He should not deal with the case of the settlor—he might be wrong, but that was for the Committee to decide, and at present he did not see that the case arose.

Mr. DODD (Essex, Maldon) suggested that the hon. and learned Member for the Isle of Wight (Sir R. Webster) would find it more convenient if he were to put down a new clause dealing with the whole question of settlements where husband and wife were concerned, instead of bringing it forward at this stage and upon an Amendment which only dealt with those cases where there had been a disposition taking effect before the passing of this Act.

Sir R. WEBSTER : I could not do it. It must be brought up here.

Mr. DODD thought it would be better to raise the whole question by means of a new clause, instead of in this limited way.

Mr. JEFFREYS (Hants, Basingstoke) said, that, as he understood the proposal of the Government, if a husband and wife each brought £10,000 into the settlement, and enjoyed that during their lives, on the death of one the survivor would have to pay Estate Duty on the settled money. Suppose the husband died, had the wife to pay Estate Duty not only on her husband's money, but on her own £10,000, which she had brought into the settlement, as well ? The survivor would have to pay duty on the whole of the settled estate. That seemed to him most unfair, and he strongly approved of the Amendment of the hon. and learned Member for the Isle of Wight. If Estate Duty was to be paid, it surely ought only to be paid on that part of the settlement money which the survivor had derived from the other party. The wife should not be compelled to pay Estate Duty on the money which she herself had brought into the settlement.

Mr. R. T. REID said, it was in order to meet this very case that these words were introduced. The result was, that where husband and wife each brought £10,000 into settlement before the commencement of this part of the Act, settled jointly on both and afterwards on the survivor, if one or the other died the Estate Duty was not to be payable by the survivor on the money which he or she brought in. In regard to what happened subsequently to the passing of this Act, as he had already pointed out, it would be unnecessary to make provision for any property settled after the passing of the Act, because the same result could be achieved by a different mode of conveyancing. It was desired that existing settlements should be provided for, and the Amendment was to prevent what would otherwise be a grievance arising in these precise settlements.

*MR. GIBSON BOWLES said, it was very difficult to follow these complicated questions unless one were not only a lawyer, but almost a Lord Chancellor; but it did seem to him that this Amendment did not carry out the intention the Solicitor General had announced. Take the case his hon. Friend had suggested of husband and wife each putting in £1,000 in settling a fund of £2,000. The survivor would take by survival, but it seemed to him that he would have to pay duty on the whole. What was suggested here was that he or she should not pay upon what was settled by him or her. But if both joined in settling the same fund and both took the whole fund by survivorship, were they going to halve the fund and say that duty should be paid on one and not on the other half? He did not think that was intended, and he could not conceive why the Government would not work on the line of the Succession Duty, this being purely a matter of succession. The old rules of the Succession Duty Act would absolutely meet the case, and they wanted no new rule. It was extremely dangerous for the Solicitor General to endeavour to meet, one by one, the little difficulties they brought up individually and leave the larger principle untouched. When a difficulty occurred to an individual Member of this House it was but an individual difficulty, and it might be a type of a large number of other difficulties which must be settled on principle, and not each particular difficulty as it arose. He thought the Solicitor General had somehow mixed himself up in the Succession Duty Act and got hold of the idea of the predecessor, which, of course, was entirely absent from the whole of this Act, but absolutely necessary to be remembered in matters affecting the Succession Duty. The whole Succession Duty turned upon ascertaining the predecessor—the original provider of the fund and the disposer thereof. He saw the idea of the predecessor here, because the survivor was not to pay duty if he or she settled the property on him or herself, but was to pay duty otherwise. In other words, it contemplated a man being his own predecessor, and being in no relationship to himself he would pay no duty. That was rather a mixed-up notion of the Succession Duty and Estate Duty. The Solicitor General said, there was no precedent in the law for any exemption of this kind, that was to say a devolution between husband and wife. There was in this very Bill. In Clause 4, Subsection 1, paragraph (c), it was provided that if there was only a life interest in settled property arising on the death of the deceased, or husband or wife of the deceased, the further Estate Duty should not be payable. There the principle was distinctly laid down that there was to be a different view taken of the matter from what would ordinarily be taken if, on the death of a person, the only life interest was that of the husband or wife of that person. It was true that in Clause 4 that was only carried to the extent of letting them off the further Estate Duty. But if it was good for that, it was also good for the Estate Duty. The principle was that husband and wife were one, and when the succession or legacy came from one to the other no Legacy or Succession Duty should be payable, any more than if there had been no legacy or succession at all. That was the principle, and even the Chancellor of the Exchequer had had to admit the principle to the extent of remitting, in the case supposed further Estate Duty, and his hon. and learned Friend below him (Sir R. Webster) proposed that the principle should be reinstated in its true position in the

Death Duty system—that was to say, in the position that it should exempt the successor, husband or wife, from the payment of duty. Let him point out the unfairness of what they were doing in the Bill. They were absolutely merging and putting an end to all the 1 per cent. Legacy and Succession Duties. What was the effect of that? They were letting off from the Legacy and Succession Duty everybody who paid 1 per cent. and to that extent were relieving a large number of legatees and successors, but they were letting the widow off nothing. The widow paid nothing now, and when they merged what she paid and made her pay extra Estate Duty for it, they were taking something for nothing; but in the other cases they were taking something for something. In the case of the widow, they took an extra Estate Duty and let her take nothing. An enormous unfairness would arise in that case, and it was precisely in such instances that they should be most charitable in levying the Estate Duty. He was as stern as anybody when it was a question of tax collection, but he had a warm corner in his heart for the widow, much warmer than for the children. But the Government looked with absolute contempt and loathing on the widow and widower, and they maintained their exemption to the child. The Bill would work extremely unfairly unless some such Amendment as this were adopted. The capital exemption in all these duties had always been the exemption of the widow, and if they were going to do away with the exemption of the widow, they must absolutely do away with all other exemptions. He thought for all the reasons he had stated there were ample and sufficient grounds for pressing this Amendment of the Member for the Isle of Wight.

MR. GOSCHEN reminded the Committee that on the Second Reading of the Bill he called attention to the effect its provisions would have upon the relations between husband and wife, and he pointed out that to a degree quite unparalleled in their previous legislation the husband inheriting from the wife or the wife inheriting from the husband would be touched by the new duties. That struck him as one of the most important points they should have to call attention to during the proceedings of the Committee. The Solicitor General had stated he did not complain of the action of the hon. and learned Member for the Isle of Wight in introducing this Amendment at this stage, but he thought it was a matter for the Committee whether it ought to be introduced and entertained. For his part, he looked upon any change in this direction as between husband and wife as so important that he thought his hon. and learned Friend was well advised to take every opportunity of urging this most important question on the notice of the Government. He was sure the Solicitor General would see that not only the late Attorney General (Sir R. Webster), but all of them on that (the Opposition) side were doing their duty when they called attention to this most important subject. The Solicitor General, he thought, did not attach sufficient importance to the point. After all, the Government in their new proposals did go beyond the old principle of the non-taxation of the wife inheriting from the husband or the husband inheriting from the wife, and why had they introduced this principle? They were driven to it by the extraordinary position they had taken up with regard to the Estate Duty. It was an attempt to make it the analogue to the Probate Duty, and yet, while doing so, to apply it to circumstances and property which were not touched by the Probate Duty at all. The settlements by husband and wife were not touched by the old Probate Duty; therefore, the husband inheriting from the wife or the wife inheriting from the husband under settlement was not touched by the Probate Duty. The Government now said they would sweep in this settled property, and make it liable to Estate Duty, but under totally different conditions from the Probate Duty, and it was the necessity to which they were driven by stating a very dangerous principle, which had landed them into these difficulties, for difficulties they were. The Solicitor General might not think it a difficulty, but they did, that the husband inheriting from the wife and the wife inheriting from the husband should have to pay the large Estate Duty in future. The hon. and learned Gentleman said he dealt with the difficulty as regarded past settlements, and then addressing himself to the point as to how it would affect future settlements, he said this: It was a matter of drafting, and by drafting settlements in a different way they might escape from this difficulty in future.

Mr. R. T. REID: The difficulty would not arise.

Mr. GOSCHEN asked, would that be avoidance or evasion? Here was the Government pointing out a method by which that which was their policy might be evaded, because they had not objected to the policy that the husband inheriting from the wife, or *vice versâ*, was to be taxed. They had not said they wished to abolish such a system; they would not meet the Opposition in the slightest degree except as to past settlements. As to future settlements of that character, why not exempt them by some provision in the Bill rather than drive the poor layman into the hands of their solicitors with the request that they should draw their settlements in such a way as that they should not have to pay this duty? The Solicitor General said that in regard to future settlements the object aimed at could be carried out merely by altering the drafting. He submitted to the Government that if they did not wish to get the money which was paid under settlement by a wife inheriting from a husband or a husband inheriting from a wife they ought to say so directly by introducing words into the Bill which would carry out that object rather than to refer them to changes which might be made by their solicitors in drafting settlements. Let them agree to the principle, and they would then be better able to agree to the method for carrying it out. He wished he could feel that the Solicitor General and the Government generally accepted their views as to the inexpediency of making the wife who inherited from the husband or the husband who inherited from the wife pay this duty. If they knew the Government agreed that it was inexpedient they could discuss the best means of meeting the case. The Government, however, did not agree that it was inexpedient to impose this taxation, but at the same time they had been good enough to point out how that taxation could be evaded. He did not know whether the Solicitor General would think it necessary to reply, but he was putting the case exactly as it struck him without wishing to introduce any additional controversial subject, but merely with a view to elucidating what object they really ought to strive for in dealing with the relations of husband and wife.

Mr. R. T. REID said, it was not the proposal of the Bill that husband or wife should be exempt from the payment of Estate Duty in the case where the one succeeded to the other; and in point of fact, under the Probate Duty, whether the whole property went to the husband or the wife, duty was payable just exactly in the same way as this would be payable. The right hon. Member for Bristol put a case to him in which husband and wife both settled £5,000, and according to the manner in which the marriage settlement was drafted both enjoyed the joint incomes during their lives, and upon the death of the one the entire income must go to the other. The right hon. Gentleman said that in such cases it was not fair that a wife succeeding to the income of the £5,000 which she herself had settled should have to pay Estate Duty upon that income. Though he did not think the result anticipated by the Member for Bristol would follow from the Bill, he (Mr. R. T. Reid) said he would bring forward an Amendment to meet the case, and this was the Amendment they had been discussing for an hour and a-half. He said then that he would propose an Amendment which would deal with existing settlements, and that it was not necessary to provide for future settlements, because by an alteration in the drafting it could be provided that each should have the life interest of the portion he or she provided, with, of course, remainder over, and they could produce practically the same effects without the difficulty raised by the right hon. Member for Bristol. It was perfectly unnecessary to have the clause at all except to deal with some cases of existing difficulty. But owing to the way in which some settlements were already framed it was necessary to prevent either husband or wife from having to pay Estate Duty on his or her own money. In future, however, it would be absolutely unnecessary, because any ordinary conveyancer or draftsman, in drawing a marriage settlement, would so draw it as to prevent, in the case of either husband or wife, whichsoever was the survivor, that property passing on the death of the deceased.

MR. BYRNE observed that, with the greatest possible respect to the Solicitor General, he was afraid he had not quite appreciated some of the difficulties that arose. At the outset, he (Mr. Byrne) desired to say he recognised the difficulty of dealing with a matter of this kind. They had first the fact that the clause was intended only to deal with settlements already in existence before the passing of the Act. They (the Opposition) thought that whatever provision of this kind was introduced with regard to existing settlements should also be introduced with regard to future settlements. He would tell the Committee the ordinary form of marriage settlement when money was settled by the wife and by the husband. In respect of the wife's property the husband was given the first life interest for reasons which were exceedingly important. They always settled the husband's property on the wife for life, and the wife's property personally on the husband, and there were grave and important reasons why this must be done if they wished to make a valid and effectual settlement. That was the first point, and he defied any conveyancer to say they could, by altering the form of the settlement, get rid of that in the future. It was absolutely impossible. If a man settled his own property he could not give himself a limited life interest, so that in case of alienation or bankruptcy it should be in the discretion of the trustee to provide for the wife and children. No conveyancer could alter that; it was the law of the land, and as long as the law remained as it was they must have that. The Solicitor General's argument, therefore, had no validity. They came to an entirely different question, and one which was a grave and important question in reference to these matters of settlement, and it was this: They were forced, by the view the Government took, to accept it that for the future marriage was no longer to be as it had been for hundreds of years in this country, and all over the world in almost every nationality—what was commonly called a valuable consideration. That was to say, as good as money and money's worth. But when they came to consider the question of settlement, where a wife or her father brought money into the settlement and the husband or his father brought money into the settlement, they were dealing with an entirely different state of affairs. Why was that not valuable consideration? Why was it not money or money's worth? He failed to see altogether. A man was entitled to an estate of £5,000 in realty; he was prepared to settle it on marriage, and to give the wife the first life interest, then himself the second life interest, and then to go to the children of the marriage. The wife's father, on the other hand, was prepared to bring in an equivalent amount and settle it first upon the husband, then upon the wife, and then upon the children. Why was not that to be valuable consideration? Surely everyone would admit that to be a valuable consideration? The object of the Amendment was to include such cases in the exemption.

MR. AMBROSE said, the principle of probate was that it was duty paid for services rendered, and there was no precedent in probate for the proposal to destroy the unity between husband and wife hitherto recognised in law, and make duty payable as between husband and wife.

MR. JACKSON (Leeds, N.) said that, as he understood the proposal of the Solicitor General, the object it would effect was this—that where there was brought into a joint settlement the property of two young people on marriage, the income of which was to go to the survivor, then, in the case of either the husband or the wife surviving, no duty was to be paid by that survivor on the property settled on him or her. But take this case. Two young people get married. The young man settled certain property, the income to go to the wife, and, of course, to come back to him in the case of the wife's death. On the other side the wife's friends settled on the wife a corresponding sum for her life, the income to go to the husband at her death. The object of the Amendment was to secure that the wife should not have to pay duty at the death of her husband upon the sum which had been settled by the husband.

Mr. R. T. REID said, that under the clause the wife would not be required to pay Estate Duty on the income of property settled by her on her friends.

Mr. JACKSON said, it was so; but in a case where property, instead of being settled in the ordinary form of a marriage settlement, was given by the wife's friends to the husband, and afterwards settled by him, the wife would have to pay duty on the death of the husband. With every desire to give the Government credit for what they deemed to be a great concession, he could not see how that concession would carry out the desired object in a case where money was brought into settlement jointly.

Sir M. HICKS-BEACH (Bristol, W.) said, it was he who had first called attention to this matter at an early stage of the Bill, and he got from the Solicitor General a promise that he would deal with it. The point was whether a survivor should pay duty upon money settled by himself or herself, as the case might be. That point was met by the Amendment of the Solicitor General, and he thanked the hon. and learned Gentleman for it.

Sir R. TEMPLE said, the Solicitor General had contended that the Amendment of the hon. and learned Member for the Isle of Wight was not needed; but the Solicitor General must excuse him if he preferred the legal authority of hon. and learned Gentlemen on his own side of the House. It was just as well, perhaps, after the highly technical and legal character of the discussion, that the Solicitor General should be, for one or two moments, confronted with the dry light of lay intelligence. The Amendment of the hon. and learned Gentleman the Member for the Isle of Wight appeared to him and his friends to be a plain, simple and obvious justice. How did the case appear to them? A sum of money was settled by an outside party upon a man and wife jointly. The two were in this respect as one person. He was sorry to hear the Solicitor General deny that proposition. Such was the case in England, and he had also thought it was the case in Scotland. Well, money was left to the husband and wife jointly. It was impossible to distinguish whether it belonged to the wife or to the husband; but it belonged to both jointly, and for this purpose what was his was hers and what was hers was his. If the wife died the husband simply came into his own. He did not take property from anyone else; he simply retained his own. Similarly, if he died, the wife succeeded to her own property. Was it not a hard case that she should pay Estate Duty, not upon what she inherited from anyone else, but upon her own? It was another instance of the harshness of the Bill in its application to widows. He could tell the Solicitor General that there was no thought that men in their lives felt so much as the thought that after their death their widows would be subjected to unjust taxation. He therefore strongly supported the Amendment.

Question put.

The Committee divided:—Ayes 176; Noes 112.—(Division List, No. 127.)

Words added.

Clause, as amended, agreed to.

Clause 18.

Sir R. WEBSTER moved an Amendment providing that "settled property" should include property held upon the trusts of the settlement. He said that it was not an uncommon thing for property to be left with directions that it was to be held on the trusts of a settlement though not actually settled. It was to the interest of the Government that this Amendment should be made.

Amendment proposed, in page 12, line 10, after the word "in," to insert the words "or held upon the trusts of."—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, that he did not think the words were necessary, but he would not object to them.

Question put, and agreed to.

MR. W. AMBROSE (Middlesex, Harrow) moved to omit the words "or reversion" from the sentence in which it was included in "interest in expectancy." He said that the words were not necessary to the definition, and that they might do mischief. He pointed out that in every case of landlord and tenant the landlord had the reversion of the lease, otherwise he would have no right to recover his rent. In such cases the landlord was therefore the reversioner, and could not be said merely to have an "interest in expectancy." In order to insure the correct reading of the Bill, he trusted that this misleading expression would be omitted.

Amendment proposed, to leave out the words "or reversion."—(*Mr. Ambrose.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

MR. R. T. REID said, that after the very able opinion that had been expressed by his hon. and learned Friend, he would see that the suggestion he had made should be carefully considered. He hoped that assurance would be sufficient to induce the hon. and learned Member to withdraw his Amendment.

Amendment, by leave, withdrawn.

SIR R. WEBSTER moved as an Amendment that the expression "encumbrances" in the clause, which was defined as including "mortgages and terminable charges," should be taken as including—

> "Every sum charged upon or raiseable out of any property whether as capital or an annuity under or by virtue of any mortgage, lien, or charge, whether perpetual or terminable, and whether created or arising under or by virtue of some statute, or in any other way."

This Amendment, he stated, had the approval of an eminent conveyancer, and, although it might possibly be open to improvement, it was, in his opinion, a far better definition of the expression "encumbrance" than that which the Government proposed.

Amendment proposed, in page 12, line 21, to leave out from the word "includes," to end of line 22, and insert—

> "Every sum charged upon or raiseable out of any property whether as capital or an annuity under or by virtue of any mortgage, lien, or charge, whether perpetual or terminable, and whether created or arising under or by virtue of some statute, or in any other way."—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

MR. R. T. REID said, the hon. and learned Member appeared not to approve of the language of his own Amendment. He thought the hon. and learned Gentleman felt some doubt as to the adequacy of his own definition.

SIR R. WEBSTER said, that was not the case; he was only modest about the matter. The definition had been prepared by a most competent lawyer.

MR. R. T. REID said, that the Government had also had the assistance of very competent conveyancers. When there was a difference of opinion between conveyancers about the meaning of words he had always found it a good plan to adopt the shortest definition. On that principle he preferred the definition in the Bill, for it was certainly shorter than that proposed by the hon. and learned Gentleman. He was sorry to have to say he could not accept the Amendment.

Question put, and agreed to.

MR. GRANT LAWSON moved an Amendment providing for the protection of the marriage portions of sons and daughters, and for their treatment as debts due from the parent's estate. It was a common thing, he explained, for fathers who were not inclined to take money out of their business to covenant with the trustees of their children's marriage settlements to pay so much money to them upon death. This money was a *bonâ fide* debt, the parent, of course, being bound to pay under the covenant. In fact, he doubted whether the sum settled could be considered as property passing on the death of the parent, because the right to the money was vested in the trustees as soon as the settlement was executed. If sums settled in this way were not protected as encumbrances, they would be taxed twice over if the son or daughter benefited by the settlement should happen to die before the parent. Another injustice would be perpetrated if the protection for which he asked were refused, for, although the money really belonged to the son or daughter, the rate of duty payable on the decease of the parent would be the rate of duty appropriate to his estate, and not that appropriate to the estate of the son or daughter. He might point out that if the parent chose to raise the money on mortgage and to pay the debt during his lifetime, no duty would be payable, because it would be an encumbrance on the value of the estate. Was it wise to compel the father in such a case to raise the money by an expensive mortgage at, perhaps, large interest, when he had already agreed that he would pay the money to his son or daughter, that was to say, that the money would pass to them on his death, and the right to the money having already passed to the trustees?

Amendment proposed, in page 12, line 22, at end, to insert—

"And any sum which the deceased had covenanted to pay on or after his death to the trustees of any settlement made on the marriage of any of his issue."—*(Mr. Grant Lawson.)*

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, that he presumed that the hon. Gentleman intended by his Amendment to indirectly provide that the property covenanted to be paid to trustees for the benefit of the children on the death of the father should not be deemed part of the estate passing on death. He did not think they could produce that effect in the present clause, as they had already described the property to be deducted. The Amendment ought to have been moved on Clause 6. If the hon. Gentleman desired to press his proposal, he had better do so on Clause 6 on the Report, but he warned the hon. Gentleman that the Government would feel bound to offer it a strenuous resistance, as it was contrary to the principle of the Bill. If the Amendment were adopted, a man would be able to enjoy his property all his life and then transfer it to his children on his death without paying Estate Duty.

Mr. GOSCHEN said, that apart from the question the hon. and learned Member raised as to the place at which this Amendment should be moved and the legal question as to what view would be taken in a Court of Law in regard to the word "encumbrances," there was one view of the Amendment which the hon. and learned Gentleman would remember he (Mr. Goschen) raised before. The Amendment as now moved might go too far. However, when a man covenanted to transfer property to trustees and to pay interest upon the capital until his death, that created a debt upon which the Estate Duty ought not to be payable. The Government had promised that the point should be considered. Such a covenant as he had referred to was clearly parting entirely with the money to the trustees, and creating a debt as distinct, as clearly enforcible, as clearly an indebtedness, as any other debt. He would renew the request to the Government to consider the point. The whole Committee must be anxious that a man in business, unable at the moment to withdraw his money, should be able to make a covenant with trustees to pay them a certain sum and to allow 4 per cent. interest until the debt was paid off.

Mr. R. T. REID said, he understood that his right hon. Friend the Chancellor of the Exchequer had assented to the principle of the Amendment, or had at any rate consented to take it into consideration.

Mr. GOSCHEN: Is the hon. and learned Gentleman not able to give any further assurance just now?

Mr. R. T. REID: No. My right hon. Friend gave a promise, and doubtless that will be considered sufficient.

Mr. COURTNEY said, the hon. Member who proposed the Amendment had gone much further than his own argument. He had dwelt upon a man covenanting to pay interest on a debt he had created during his lifetime. There was a distinction between a covenant to pay on death and a covenant to pay on which interest was to run. If exemption were to be allowed in the case of covenants to pay on death a man would be able to get rid of liability to pay Estate Duty in respect of all property that was ordinarily left by will. As to the Amendment, he agreed with the Solicitor General that if it were adopted here it would have no effect on Clause 6, which was what they were aiming at, and which had reference to debts or encumbrances for money or money's worth. They would not include encumbrances which, read on with Clause 6, would involve two parts of a sentence each contradicting the other.

MR. A. J. BALFOUR said, this point had been before the Government 10 days, and it must have been one of the points which the Government had reserved for discussion and on which some conclusion had been arrived at. Were the Government now prepared to state their views on the question? If a man covenanted on his daughter's marriage to pay her interest on a sum of money which was to go to her at his death, that was really parting with so much property. The point did not affect the owner of real or funded property so much as the man of business. The owner of real property could prevent property given away in this manner from being reckoned amongst his assets at his death, because the man of business could not do that conveniently. He did not think that the Committee ought to allow the Bill to drive more persons into making what had been described as hocus-pocus arrangements.

MR. R. T. REID said, he could assure the right hon. Gentleman that some of the questions which had been reserved had been considered. There had been a great deal to do, but he hoped to be able to place nearly the whole of the Amendments on the Paper to-morrow. He would say no more than that. The right hon. Gentleman the Leader of the Opposition, he thought, did not differ from the right hon. Gentleman the Member for Bodmin that the Amendment would not be effective on the present clause.

Question put, and negatived.

SIR R. WEBSTER said, they were so much under the spell of the charm of manner of the Solicitor General that they sometimes felt that he did not argue with them and show them where they were wrong. When the Opposition framed Amendments they sometimes wished that the hon. Gentleman would tell them not only that they were wrong, but why they were wrong. He (Sir R. Webster) begged to move the omission of the following definition:—

> "The expression 'property passing on the death' includes property passing either immediately on the death or after any interval, either certainly or contingently, and either originally or by way of substitutive limitation, and the expression 'on the death' includes 'with reference to the death.'"

These words were wholly unnecessary, and if allowed to remain in the Bill would create a great deal of confusion. In the Bill, as reprinted, there was, in Section 2, a very full description of property passing on the death of the deceased, and of what it was to be deemed to include, and the statutory definition there set down was inconsistent with the definition in the present clause. When they looked at the origin of these words he thought the Committee would see that it was plain they were not applicable to the present Bill. The words were taken from Section 2 of the Succession Duty Act, and their object was to point out in what circumstances a person became entitled to succession. But no one, whether layman or lawyer, could find a meaning for these words in dealing with property passing on the death or passing from the predecessor. The conditions entirely changed. He could not help thinking that the draftsman, overwhelmed with work, had put in words from the Succession Duty Act, forgetting that the circumstances under which they appeared in the Act and in the Bill were different. The definition was inconsistent with Clause 2 of this Bill as it had been amended, and further it was inappropriate to the state of circumstances which the Bill contemplated.

Amendment proposed, in page 12, line 22, to leave out from the word "charges" to the word "the," in line 28.—(*Sir R. Webster.*)

Question proposed, "That the words from the word 'charges' to the word 'and,' in line 26, stand part of the Clause."

MR. R. T. REID was understood to say that he believed the words referred to by the hon. and learned Gentleman were taken from the Succession Duty

Act of 1853, and he could not see how they were inappropriate to the present Bill, or how they clashed with Clause 2 of that Bill. He hoped the Amendment would not be pressed.

*MR. GIBSON BOWLES thought it was unnecessary to overload the Bill with Clause 18. The words in question were by no means apt. They were used in the Succession Duty Act with reference to an entirely different state of circumstances from that to which it was proposed to apply them in this Bill. They were used to define the disposition of property and the benefit thence arising. In this Finance Bill, however, they had nothing to do with the disposition of the property. What they had to do with was the property itself. Nor had they anything to do with the benefit arising from a disposition. The Chancellor of the Exchequer had said he had nothing to do with legatees, but that he desired to touch the *corpus* of estates.

MR. HALDANE said, he thought the hon. Gentleman had taken advantage of the Succession Duty Act of 1853. The words there had reference to the disposition of property. The question with which they were dealing now was one of the devolution of property. Without the Definition Clause, he thought the words of the Act of 1853 would just as well apply.

MR. A. J. BALFOUR said, this Definition Clause seemed to him to be a mere *réchauffé* of choice morsels of the Act of 1853. They had had the Act of 1853 thrust down their throats all through these Debates; but if the quotations made from it were specimens of its style, he considered that it was neither clear nor beautiful. He had listened with great attention to the attempts made to defend it, and he confessed that they appeared to him to be deplorable failures. Hon. Members had struggled with tolerable success with two lines; but when they got beyond those, they commenced to stammer and to hesitate and to labour to defend the wording of the Act. Why, in the name of common sense, was it necessary, either in the interest of Judges, barristers, solicitors, or even of the deceased or anybody else, that the Act should be incumbered with all this weight of obscurity? He put it to the Committee whether anyone ever heard of such obscure phrases, which, whatever they might convey to the mind of a conveyancer, meant nothing to anybody else? Would it not be enough to speak simply of property passing at death, or after an interval, without any of the additional words? It passed comprehension why so much difference should be paid to the drafting of the Act of 1853.

Question put.

The Committee divided:—Ayes 162; Noes 120.—(Division List, No. 128.)

*MR. GIBSON BOWLES moved to omit the words in line 40, Sub-section 2—

> "A person shall be deemed competent to dispose of property, if he has such an estate or interest therein, or such general power as would, if he were *sui juris*, enable him to dispose of the property, including a tenant in tail, whether in possession or not."

He said there might be cases in which the person was not *sui juris*. He might be a lunatic or an infant, or there might be some other reason why he could not deal with property. They ought to know what relation this sub-section bore to Clause 4 of the Bill, and whether that clause would over-ride the sub-section? It seemed to him to be very absurd to put in these words "if he were *sui juris*." The "person" might have a number of sons who might die before they became *sui juris*. This was a mere Definition Clause, which brought into the Bill a person who had never been seen there before.

Amendment proposed, in page 12, line 34, to leave out from the word "Act" to the word "the," in line 40.—(*Mr. Gibson Bowles.*)

Question proposed, "That the words proposed to be left out down to 'the,' in line 37, stand part of the Clause."

MR. R. T. REID said, the objections raised by the hon. Member for Lynn Regis were covered by the clause, which was founded upon the existing law.

MR. GRAHAM MURRAY said, he did not think there was any necessity to put in this restriction at all.

MR. GIBSON BOWLES said, it appeared to him that if, as the Solicitor General said, the clause only embodied the existing law, the words he proposed to leave out might be omitted with perfect safety.

MR. BYRNE said, the Amendment now under discussion was one of the most important that had yet been considered by the Committee. The fact was, that in an earlier clause of the Bill it was proposed that all property should be taxed of which a man at the time of his death was competent to dispose, and yet the Interpretation Clause included a great deal of property of which he was not competent to dispose. The latter part of the clause meant that if a man had a general power of appointment over property and he did not exercise it, it was to be treated as property of which, at the time of his death, he was competent to dispose. It was not fair or right that that should be included; and if they did not strike out these words, the clause would include a great many cases which he was sure were never meant to be included.

Question put.

The Committee divided:—Ayes 135; Noes 95.—(Division List, No. 129.)

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."—(*Mr. A. J. Balfour.*)

SIR W. HARCOURT said, the Committee were now approaching the end of the clauses relating to the Estate Duty. The next part of the Bill dealt with the Customs Duties, and was, therefore, also of great interest. He hoped it had been clearly understood that if Progress was reported now the Committee would come to a decision upon the important question arising under the second part of the Bill to-morrow night.

MR. A. J. BALFOUR said, that, so far as he could make a forecast, he saw no reason why the remainder of Part I. of the Bill should not be disposed of by the dinner hour to-morrow. He thought they would then be able to come to a decision upon the Beer Duty; but he doubted whether they would be able also to dispose of the question of the Spirit Duty, which raised different issues.

SIR W. HARCOURT said, he had hoped that the discussion on that important part of the Bill would be finished that evening.

MR. A. J. BALFOUR said, he thought that they would be quite able, after disposing of the portion of the Bill that specially referred to Scotland to-morrow, also to finish the discussion on the Beer Duty, although they would not be able to dispose of the Spirit Duties. He might point out that, as the Scotch Members would have to attend the Standing Committee at 12 to-morrow, it would be unfair to bring on the Debate at so late an hour.

SIR W. HARCOURT said, that, as the Scotch Members did not desire that the Debate should then be carried further, he would consent to Progress being reported.

Motion agreed to.

Committee report Progress; to sit again To-morrow.

WEIGHTS AND MEASURES.

*SIR S. MONTAGU, who had the following Motion on the Paper, moved the adoption of the first paragraph—

"That a Select Committee be appointed to inquire whether any and what changes in the present system of Weights and Measures should be adopted:

"That the Committee do consist of Seventeen Members:

That Mr. Barran, Mr. Burt, Mr. Crombie, Mr. Charles Fenwick, Mr. Alban Gibbs, Mr. Godson, Sir Edward Hill, Mr. Justin M'Carthy, Sir Samuel Montagu, Mr. Jasper More, Mr. Fletcher Moulton, Sir Albert Rollit, Sir Henry Roscoe, Mr. Stewart Wallace, Mr. Webster, Mr. Whiteley, and Mr. Wrightson, be Members of the Committee:

That the Committee have power to send for persons, papers, and records:

That Five be the quorum."

SIR M. HICKS-BEACH said, he was surprised that the Government had given the House no information in reference to the proposal, and that they were allowing the Motion to be made without giving any indication as to the direction in which they would desire the Select Committee to proceed. This was a proposal made by a private Member of the House without the authority of the Government to inquire into an enormous subject, and it was made close upon the beginning of the month of July, when the House was in a state of extreme lassitude. Under these circumstances, he must object to the proposal.

SIR S. MONTAGU said, the proposal was simply that there should be an inquiry. There had been no inquiry on the subject for 30 odd years, and an investigation was desired by a great majority of Members and also by the Trades Unions.

An hon. MEMBER: I object.

Motion postponed till Thursday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 14) BILL.

(No. 271.)

Read the third time, and passed.

MUSIC AND DANCING LICENCES (MIDDLESEX) BILL.—(No. 26.)

Lords Amendments to be considered forthwith; considered, and agreed to.

COLONIAL OFFICERS (LEAVE OF ABSENCE) BILL [*Lords*].

Read the first time; to be read a second time upon Thursday, and to be printed. [Bill 293.]

MESSAGE FROM THE LORDS.

Copyhold Consolidation Bill, — That they have added a Lord to the Joint Committee on Statute Law Revision Bills and Consolidation Bills for the consideration of the Copyhold Consolidation Bill, and request this House to add one of its Members to the said Joint Committee for the consideration of the said Bill.

CHARITABLE TRUSTS ACTS AMENDMENT BILL [*Lords*].

Read the first time; to be read a second time upon Wednesday, and to be printed. [Bill 294.]

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) (re-committed) BILL.—(No. 282.)

Considered in Committee.

(In the Committee.)

Clause 1.

And, Objection being taken to Further Proceeding, the Chairman left the Chair to make his report to the House.

Committee report Progress; to sit again To-morrow.

CONTAGIOUS DISEASES (ANIMALS) BILL.

On Motion of Mr. Herbert Gardner, Bill to amend the Contagious Diseases (Animals) Acts, 1878 to 1893, ordered to be brought in by Mr. Herbert Gardner and Mr. Burt.

Sir S. Montagu

SEA FISHERIES ACT, 1868.

Paper [presented 22nd June] to be printed. [No. 186.]

IRISH LAND COMMISSION (PROCEEDINGS).

Copy presented,—of Return of Proceedings during April, 1894 [by Command]; to lie upon the Table.

FACTORY AND WORKSHOP ACT, 1878 (LIMEWASHING, &c., BRASS FOUNDRIES).

Copy presented,—of Order of the Secretary of State, dated 11th June, 1894, revoking the Order of 20th December, 1882, so far as regards the exemption of Brass Foundries from the requirements of the Act as to Limewashing, &c. [by Act]; to lie upon the Table.

COLONIES (ESTATE DUTY).

Copy presented,—of Memorial from the Representatives of the Colonies of Canada, New South Wales, Victoria, Queensland, South Australia, Western Australia, Tasmania, New Zealand, and the Cape of Good Hope, respecting the application of Estate Duty to Personal Property situate in the Colonies [by Command]; to lie upon the Table.

NAVY (SEAMEN AND STOKERS' RE-ENGAGEMENT).

Return presented, — relative thereto [ordered 21st June; *Mr. Hanbury*]; to lie upon the Table.

LOCAL TAXATION LICENCES, 1893–4.

Copy ordered, "of Return of the Amount received in respect of each Administrative County and County Borough in England and Wales for Local Taxation Licence Duties and Penalties, under the Act 51 & 52 Vic., c. 41, in the year ended the 31st day of March, 1894."—(*Sir Walter Foster.*)

Copy presented accordingly; to lie upon the Table, and to be printed. [No. 187.]

House adjourned at half after Twelve o'clock.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF LORDS,

Tuesday, 26th June 1894.

EAST LONDON WATER BILL.

SECOND READING.

Order of the Day for the Second Reading, read.

***Lord BALFOUR of BURLEIGH**, before this and the two following Water Bills were read a second time, asked the Chairman of Committees whether it was quite a usual thing to read Bills of such importance at such short notice? These Bills were only read a third time and passed by the other House yesterday, and they were set down for Second Reading in their Lordships' House to-day. At another time he should like to call attention to the provisions of these Bills, but he would not, of course, intervene now before the important business which stood on the Paper. Seeing the short time that had elapsed since the Bills left the other House, it appeared to be not an inconvenient course to ask the noble Lord to postpone the Second Reading, though he had no intention to move that the Second Reading be negatived.

The CHAIRMAN of COMMITTEES (The Earl of Morley) said, he would postpone the Second Reading of these Bills until Friday. It was, he admitted, rather rapid procedure to put them down to-day on the Paper, but the object was to get them in within the limit fixed for Second Reading.

To be read 2^{a} on Friday next.

ASSASSINATION OF THE PRESIDENT OF THE FRENCH REPUBLIC.

MOTION FOR AN ADDRESS.

The FIRST LORD of the TREASURY and LORD PRESIDENT of the COUNCIL (The Earl of Rosebery), in moving,

> "That an humble Address be presented to Her Majesty to convey to Her Majesty the expression of the deep sorrow and indignation with which this House has learned the assassination of the President of the French Republic; and to pray Her Majesty that, in communicating her own sentiments on this deplorable event to the French Government, Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime, and their sympathy with the Government and People of France,"

said: My Lords, I do not think that any one of your Lordships can have opened your newspaper yesterday without an abiding sense of the vicissitudes of human affairs. There was, in the first place, the announcement, which has filled the whole Empire with joy and with hope, that in the third generation a direct heir in the male line had been born to perpetuate the traditions of the ancient Throne of England. In the next place, there was the narrative of the assassination of the chief of a great neighbouring State; and, lastly, there was the record of one of those catastrophes which cast the shadow of the carnage of war over the peaceful pursuits of industry, by which at one blow there were engulfed some 250 lives—lives each of them as dear to their own kith and kin as any President or Prince can be to his. I venture to think that so much of the mockery that broods over human life never was compressed into so short a space of time. My Lords, the assassination of the President of the French Republic is not a matter which concerns the French nation alone, for it is one of those events which overleap the boundaries which separate men into nations and go straight to the great human heart which beats alike in all countries and in all ranks. And I think this observation is true in a different sense, for the blow that laid the President low was struck by the hand of an Anarchist. We do not perhaps know as much as is to be known of that strange creed, but this at least we do know—that it spurns all divisions of men into nations, and considers itself above the pride of patriotism; and so we may feel certain that the President was assassinated by an Ishmaelite whose hand was against every man, and who thought to strike a blow at the very heart of the State by striking at its head. My Lords, in the late President we recognised—we who live outside his country—a pure and blameless patriot, who in times often of darkness and of difficulty so comported himself as to prove himself worthy of controlling the destinies of a great and free nation, and no praise can be higher than that. It is perfectly true that the

French people may feel to-day a more acute and personal sense of sorrow than we do, but I venture to say they have not a more sincere sense of calamity. To-day we purpose to send to them, through the medium of the beloved chief of our own State, our cordial and sincere sympathy on the untimely death of theirs. Well, my Lords, it would be vain to disguise that between the two nations, the one that is plunged in mourning and the one that condoles with the other, there have at various times been acute points of difference. With two proud and enterprising nations that touch each other all over the world it could not well be otherwise. But we have to recollect that for 80 years we have preserved peace between our two countries, and that during those 80 years we have stood shoulder to shoulder in war, a memory which, like the blood friendship of more barbarous nations, is not easily effaced. For my part, I can see no reason why that peace should ever be disturbed; indeed, with a little coolness on the part of those who lead States, with a little self-restraint in language, with a little more recollection of what is due to others as well as what is due to ourselves, the relations of all States might be almost indefinitely improved. Happy will the President be in the opportunity of his death if by his open grave the political Parties of his own country consent, if only for a moment, to hush their strife, and if even international complications may by that tomb abate some of their strenuousness! My Lords, I beg to move the Address of which I have given notice.

THE MARQUESS OF SALISBURY: My Lords, I rise to second with the greatest earnestness and sincerity the expression of our deep sympathy which the noble Lord in graceful language has proposed to your Lordships to utter. The dramatic and sudden character of the calamity would in any case have moved our sorrow and taught us on how light a thread hangs the strength of the strongest rulers. But in this case we have to mourn a man of singular merit, whose career has been now for many years the admiration of Europe. His dignity, his self-restraint, his spotless integrity, his unchallenged patriotism—all these virtues, brought to the maintenance of a part in itself most difficult, and made more difficult by the circumstances under which he assumed it, have secured for him, I am convinced, in the memory of the French people the position which they assign to the greatest patriots of their race. For us who, as the noble Lord has said, stand outside the circle at the grave, for us it is the loss of one who understood the duties not only of a French Ruler, but of a European statesman. It is the loss of one who, amid all the promptings of a sensitive and jealous patriotism, never forgot the tremendous responsibility that lay in his hands, and, added to all the other motives that should animate one in his position, a deep, sincere, enlightened love of peace. I have a right, perhaps more than others, to offer this tribute to his memory, for I was, for the greater part of his official career, in a position to know how much he contributed to the peaceful relations of the two Powers and of Europe. My Lords, I am glad the noble Earl glanced at the fact that the author of this deed, though an Italian, could not cast upon his own country even the slightest share of the disgrace attaching to what he has done. Our sympathy is due to the gallant Italians that they have even to repudiate such a suspicion. But we may well feel that the atrocious opinions that are professed by this sect sever them from the community of any nation with which they were naturally connected. It is a strange and terrible tale that we read yesterday morning, and I agree with the noble Lord in saying that we know little yet of the real opinions of this strange body, this strange sect of opinion—that we know little of their nature or of their origin. It is difficult to assign to them a purely political reason of action when we consider that of the four successful attempts to assassinate great potentates in our time one indeed was successful upon a monarch, the lamented Emperor of Russia, but three have been executed upon Presidents elected by universal suffrage. It is a very strange phenomenon of our time, and would lead us rather to believe that for some unknown reason we have reached a period like that of the acute political passion which marked the close of the 16th century and the beginning of the 17th. It is not without singularity that this terrible, remarkable crime has had no connection with those scientific discoveries which have been thought in many other instances to have facilitated and in some degree prompted the crimes that were carried out with their help. This crime was committed with the old weapon used by Ravaillac, Clement, and Gerard. It represents no special or scientific facility; it represents none of the known divisions of political opinion; it is a mark of some strange madness which has taken hold of the more excited and irritable intellects of a half-educated class, and it is pregnant in the future with all the disturbance that must be due to the suspicion which it will create and the precautions of which it must necessarily be the parent. I earnestly join with the noble Earl in the aspiration that by the open grave of the President Parties may forget their bitterness and that a new era of reconciliation may await us. But we must not blind ourselves to the other possibility—that we may be entering upon an epoch of new dangers which will require from us and other nations a fresh display of those qualities by which Western civilisation has been maintained.

Moved—

"That an humble Address be presented to Her Majesty to convey to Her Majesty the expression of the deep sorrow and indignation with which this House has learned the assassination of the President of the French Republic; and to pray Her Majesty that, in communicating her own sentiments on this deplorable event to the French Government, Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime, and their sympathy with the Government and People of France."—(The Lord President (*E. Rosebery*).)

Motion agreed to, *nemine dissentiente:* Ordered, That the said Address be presented to Her Majesty by the Lords with White Staves.

WILD BIRDS PROTECTION ACT (1880) AMENDMENT BILL.

SECOND READING.

Order of the Day for the Second Reading, read.

*THE EARL OF **ONSLOW** reminded their Lordships that the subject of this measure was before the House last Session. Its object was to extend the protection afforded to wild birds by the principal Act of 1850 in regard to certain eggs of rare species. The Bill, which came from the House of Commons last Session, was very considerably amended in their Lordships' House, both in Committee of the Whole House and in Standing Committee; but when it was referred again to the other House those Amendments were disagreed with, and, consequently, the Bill dropped. This Bill, as now introduced from the House of Commons, contained similar provisions to those inserted by this House last Session, in an alternative form to those previously proposed. As it now stood the Bill did not substantially differ from the measure which their Lordships sent back to the House of Commons in 1893, and he hoped they would now give it a Second Reading.

Moved, "That the Bill be now read 2ª."—(*The Earl of Onslow.*)

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

OUTDOOR RELIEF (FRIENDLY SOCIETIES) BILL.—(No. 88.)

SECOND READING.

Order of the Day for the Second Reading, read.

LORD **WOLVERTON** felt sure, in rising to address their Lordships for the first time, he should receive the indulgence which the House usually extended to those of its Members who were in that position, the more so as he intended to be very brief in his remarks, and as the Bill, which he was asking their Lordships to read a second time, had passed through the other House with the cordial consent of all Parties. He would refer particularly to three points in the Bill. In the first place, the powers given by it were absolutely permissive, no obligation whatever being imposed by it; secondly, the Bill would legalise an illegal course of proceeding now frequently adopted by Local Boards of Guardians; and, thirdly, it had received the sanction of no less than 2,500,000 adult members of the Friendly Societies of England alone. Upon that statement their Lordships would be inclined to listen patiently for a few minutes. As regarded the permissive part of the Bill, the last sentence (the only portion necessary to read) provided that in the case of a person meeting with an accident, and being a member of a Friendly Society the Board of Guardians need not take into consideration the amount which might be received by him from such Friendly Society. That, he imagined, was the whole gist of the Bill. He would put in illustration a case which might occur frequently. A man who had either met with an accident or was prevented by bodily illness from earning his weekly wage would go to his Friendly Society and would receive at the outside limit 10s. a week while he was ill. Of course, that would not be sufficient for him to live upon, and he would be obliged to go to the Board of Guardians for outdoor relief. It would apparently be a far better bargain for the ratepayers if the Board of Guardians were allowed to grant that man sufficient means by adding, say, 10s. more to the 10s. he was already receiving from his own industry, thrift, and forethought. Surely it would be better for the Board of Guardians to pay the man that sum for a month, and let him get well, than to pay him 2s. 6d. a week for perhaps three or six months. A man so applying to a Board of Guardians would know that he was going with extremely good credentials, and they so regarded them; and it was an absolute fact at the present time that those Local Bodies constantly contravened the rules and orders of the Local Government Board in this matter. That state of affairs would by this Bill be legalised, and Boards of Guardians in so doing would no longer be acting *ultra vires.* Not to detain the House longer, he would only add that, in his opinion, the measure would be an inducement to people to lead a thrifty life, and would give a higher position to those useful bodies the Friendly Societies, of whom their Lordships had always had so good an opinion.

Moved, "That the Bill be now read 2^a."—(*The Lord Wolverton.*)

*The Earl of **STAMFORD** said, it was no doubt an act of some temerity on his part to point out what appeared to him grave objections to a Bill which had received such cordial acceptance in another place, and which had been so ably defended by the noble Lord. But it was their Lordships' duty in that serener atmosphere to view things all round and to consider objections however unpopular such a course might be for the moment. First, he would point out that this Bill inaugurated an entirely new Poor Law policy, and gave legal recognition to an entirely fresh departure in Poor Law administration. In 1840 the Poor Law Commissioners in their Minute of that date and the Poor Law Board in a letter of 1870 gave weighty reasons for discouraging the very procedure permitted in the present Bill. The Bill introduced almost a new formula in Parliamentary language. "May not" and "shall not" were familiar, but "need not" was entirely new in a Bill of this kind. In 1874 the Friendly Societies' Commission reported as follows:—

> "We think there can be no doubt that this view—namely, that the Guardians cannot but take into account the allowance granted by a Friendly Society in estimating the resources of the applicant and his family, as stated in the Minute of 1840, is not only legally correct, but is based on sound and politic principles, and that the entire system is but, in fact, a system of State aid to the members of Friendly Societies given in a form open to the gravest objections, as it practically leads to the conclusion that poor relief is the right of everyone, and that destitution is not a necessary element in the claim to it."

The principle of the present Poor Law was that every person had a right to have his absolute necessities relieved without regard to the circumstances. The duty of Boards of Guardians was simply to deal with destitution; that was to say, want of the bare necessaries of life, and they had to take the means of doing so out of a fund raised in great part from the poor themselves. They had not the expenditure of a charitable fund voluntarily contributed, with which they might be liberal. Plainly, therefore, this Bill was introducing a new Poor Law policy by a side wind, without any thorough consideration of the whole object of the Poor Law system. Mr. Andrew Doyle, an experienced Poor Law Inspector, in his evidence before the Friendly Societies' Commission, stated that by enabling a person who is a member of a club to receive a greater amount of outdoor relief than one who is not

> "you altogether destroy the discredit which may attach to pauperism, and hold out a direct inducement to people to join clubs, not for the advantage of the club, or for any other provident motive, but simply that they may become paupers on more favourable terms."

Then came a second objection—namely, why should one particular species of thrift be singled out for more favourable treatment? Why draw the line at Friendly Societies? Why not include a man who has money in a Savings Bank or Building Society? If Boards of Guardians were to be allowed to give relief to any man who had claims on grounds of thrift, endless claims would be set up, refusals would be almost impossible, and the rates would be enormously increased. He quoted in this connection within his own experience last year, soon after the works for the unemployed were started in various parts of London. A friend at the East End told him that many of his poorer friends had lately been borne below the line separating honest independence from pauperism, in consequence of the extra rates imposed in finding work for the unemployed. Then another consideration which should be borne in mind by the House was the great danger of weakening the sound Friendly Societies and of bolstering up the rotten Societies by this policy. In the most strictly administered Unions, like Bradfield and Brixworth, thrift and providence had greatly increased since the stricter policy had been adopted. And generally in Unions where the Guardians took into consideration, in applications for outdoor relief, the amount which the applicant received from his Friendly Society, the member was encouraged to keep off the rates. In that way sound Societies were strengthened and unsound ones weakened. As a matter of fact, few members of Friendly Societies applied for poor relief, and it had been calculated a few years ago that of indoor paupers only 1 in 1,000 had belonged to a registered Friendly Society. There were a number of weak Societies which did not exact a sufficient rate of premium, and therefore only gave inadequate allowances to their members. Lately the tendency of such Societies had been to disappear and of strong Societies to increase their strength. In that direction lay the hope for the future, for the failure of weak Societies acted as a direct discouragement to thrift among the working classes. The great Friendly Societies were able to make adequate allowances to men and their families in need, and could carry on their work perfectly well without such legislative interference as was contemplated in this Bill. It was sometimes said that the old Poor Law principles had fallen out of date; but they had been applied, and were now being applied, with great success in the case of able-bodied pauperism among men. The working classes would soon learnt the true effect of this policy, and reason and experience must prevail in the end—they never went out of date.

THE SECRETARY OF STATE FOR FOREIGN AFFAIRS (The Earl of KIMBERLEY): My Lords, I think the House has reason to be obliged to the noble Earl who has just spoken for bringing before us considerations which must occur to anyone, on looking at the Bill, who has been connected with the administration of the Poor Law. If you look at this matter upon strict theoretical principles, I do not think this Bill is to be defended; but the fact is this—that in very many Unions it has been found impossible to observe the strict rule of the Poor Law, and to give no relief to those who derive benefits from Friendly Societies. For a long course of years the Local Government Board has found it absolutely necessary to overlook the illegality of this practice, which has been constant and systematic. With the full knowledge of the Local Government Board the Boards of Guardians have disobeyed the orders which have been issued. It is impossible to suppose that the whole of the Boards of Guardians in the country would be in a conspiracy to set aside this particular order without some reason. The reason is that if the law were strictly interpreted and assistance were refused to those who have funds—often a bare pittance—in a Benefit Society, Benefit Societies would be discouraged to such an extent that in the poor districts they may disappear altogether. That difficulty has been felt by persons who are not at all blind to the dangers of a lax administration of the Poor Law. The Bill is not a Government Bill; but I think that the House ought to understand the basis of it. It is better to give the Boards of Guardians a discretion than to leave their power to act, as they are doing at present, to stand with the deliberate knowledge of the Local Government Board. I admit it is contrary to strict principle; that theoretically it is not defensible; but in the administration of the Poor Law, above all things, it is necessary to look at things as they stand and to recognise that you cannot always draw a hard-and-fast line. I think, therefore, it is advisable, after so many years, to leave a discretion in the Boards of Guardians which they practically exercise now, and not to allow that practice to stand upon the deliberate negligence of the Local Government Board.

THE MARQUESS OF SALISBURY: My Lords, though I will not venture to compare my experience in this matter with that of the noble Earl, it goes entirely in the same direction. In carrying out the law in this respect the difficulty has been very great. The noble Lord seems to derive great relief from the recital of his economic creed, and by accompanying his sin with a loud cry of *peccavi.* But it is quite unnecessary, I think, to proclaim so rigid a creed as that, because I believe that there are many cases where it has been found desirable to make some relaxation in the administration of the Poor Law, and especially in cases of infirmity or advanced old age. In my view, the thing should be done according to the circumstances of each case and according to the discretion of the Guardians. There are cases in which it ought to be done and others in which it ought not to be done, and the language ought to be quite clear that it is left absolutely to their discretion. I confess, moreover, that I should like to extend the discretion a step further. It has often occurred to my mind that a very hard rule has been made in the matter of small pensions. A man who has spent the vigorous years of his life in service, either public or private, gets a small pension in respect of his past services; and this fact is made a reason why the Guardians should not give him outdoor relief. On this account I have known pension-givers say to their old servants, "I will not give you a pension, because that would preclude your receiving relief if the necessity should arise, but I will make you a present once a week." That has been done in order to escape from the operation of this particular portion of the Poor Law. When we come into Committee I shall draw attention to this and one or two other matters, with the view of extending its operation to other cases besides those of Friendly Societies; but I think the purpose of the Bill, in spite of its sinning against rigid theoretical principles, justifies us, from our own experience, in going so far.

Motion agreed to; Bill read 2^{a} accordingly, and committed to a Committee of the Whole House on Friday next.

POLICE (SLAUGHTER OF INJURED ANIMALS) BILL, *now* INJURED ANIMALS BILL.—(No. 100.)

Reported from the Standing Committee with further Amendments: The Report of the Amendments made in Committee of the Whole House and by the Standing Committee to be received on Thursday next; and Bill to be printed as amended. (No. 134.)

LARCENY ACT AMENDMENT BILL [H.L.].

A Bill to amend the Larceny Act, 1861, with respect to the jurisdiction exerciseable in cases relating to the receipt of stolen property—Was presented by the Lord Chancellor; read 1^{a}; and to be printed. (No. 136.)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 5) BILL.

(No. 116.)

Read 2^{a} (according to Order).

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 11) BILL.

(No. 113.)

Read 2^{a} (according to Order), and committed to a Committee of the Whole House on Thursday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (No. 12) BILL.

(No. 117.)

Read 2^{a} (according to Order).

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (No. 13) BILL.

(No. 129.)

Read 2^{a} (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 5) BILL.—(No. 110.)

Read 2^{a} (according to Order), and committed to a Committee of the Whole House on Thursday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 7) BILL.—(No. 118.)

Read 2^{a} (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 9) BILL.—(No. 119.)

Read 2ª (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 10) BILL.—(No. 120.)

Read 2ª (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 11) BILL.—(No. 121.)

Read 2ª (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 12) BILL.—(No. 122.)

Read 2ª (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 13) BILL.—(No. 125.)

Read 2ª (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 15) BILL.—(No. 126.)

Read 2ª (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 16) BILL.—(No. 127.)

Read 2ª (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 17) BILL.—(No. 123.)

Read 2ª (according to Order).

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 19) BILL.—(No. 128.)

Read 2ª (according to Order).

PIER AND HARBOUR PROVISIONAL ORDERS (No. 2) BILL.—(No. 76.)

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received on Thursday next.

EDUCATION PROVISIONAL ORDER CONFIRMATION (LONDON) BILL [H.L.]. (No. 55.)

Read 2ª (according to Order), and passed, and sent to the Commons.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (No. 14) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 137.)

House adjourned at a quarter past Six o'clock, to Thursday next, a quarter past Four o'clock.

HOUSE OF COMMONS,

Tuesday, 26th June 1894.

QUESTIONS.

DESTITUTE CRIMEAN VETERANS.

MR. TANKERVILLE CHAMBERLAYNE (Southampton): I beg to ask the Secretary of State for War whether he is aware that there is living at 92, Marlborough Street, Dublin, an old Irish soldier named Donovan; that he served with the 8th Hussars in the Crimean War, and rode in the Balaclava Charge; that, after deducting 2s. 3d. per week for lodgings, he has 4s. 9d. left for food and clothing for himself and his wife; and that, his sight having failed, he cannot earn anything by work; and whether there is no fund from which an old soldier in such circumstances who has earned the gratitude of his country can be assisted?

*THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): John Donovan served 12 years with the colours and was granted a pension of 1s. a day. This is the maximum sum which could be granted under the Royal Warrant, and there is no fund from which it can be increased.

MR. KEARLEY (Devonport): Arising out of the answer, I should like to ask whether the right hon. Gentleman is aware that the Patriotic Fund Commissioners have a large accumulation of money unemployed, which was originally subscribed to meet such cases as this?

*MR. CAMPBELL-BANNERMAN: Yes, Sir; but I understand that the Patriotic Fund Commissioners are of opinion that they hold no more money than is necessary to meet the possible demands that may be made upon the fund; and that the money is vested in them for widows and children and not for men who have been in actual service.

MR. W. JOHNSTON (Belfast, S.): Can the right hon. Gentleman do nothing more for this man?

*MR. CAMPBELL-BANNERMAN: There are no funds from which an increase of pension could be granted. He has the highest amount allowed under the Rules of the Service.

Mr. KEARLEY: Do I understand that the Patriotic Commissioners have no power under Act of Parliament to meet such cases as this?

Sir D. MACFARLANE (Argyll) asked whether the Commissioners expended the whole income derived from the capital of the fund upon widows and orphans?

*Mr. CAMPBELL-BANNERMAN: They would be very foolish if they did expend the whole of their funds. They have to keep a large sum in reserve to meet claims that may come upon them. The Report of the Patriotic Fund Commissioners for this year, which I will lay on the Table in a day or two, will explain their position.

Mr. BARTLEY (Islington, N.): Is it not high time a fund was created to meet cases like this?

*Mr. CAMPBELL-BANNERMAN: That is another question. Does the hon. Member propose that these cases should be met by grants of public money?

Mr. BARTLEY: Out of some public fund. Men who rode in the Balaclava Charge ought not to be allowed to starve.

*Mr. CAMPBELL-BANNERMAN: There is a special fund, but no man is entitled to claim under it who has a full pension of 1s. a day. [*Cries of* "Oh!"]

Major RASCH (Essex, S.E.): Is there not a compassionate fund for Indian and Crimean soldiers?

*Mr. CAMPBELL-BANNERMAN: Yes, for men totally destitute, and the largest sum given out of that fund is 9d. a day. Donovan is already in receipt of 1s. per day.

Mr. MAC NEILL (Donegal, S.): Is the right hon. Gentleman aware that it was stated a year or two ago that no fewer than six of the men who took part in the Balaclava Charge were paupers in workhouses?

*Mr. CAMPBELL-BANNERMAN: No, Sir; I am not aware of it.

COALING THE MEDITERRANEAN FLEET.

Mr. WEBSTER (St. Pancras, E.): I beg to ask the Secretary to the Admiralty if he can state the average quantity of coal kept in store at Malta and Gibraltar for use of the Mediterranean Fleet; and, in case of war breaking out, how long would this quantity of coal serve Her Majesty's Fleet in those waters without having to draw on supplies from England; and how much coal on an average does each battleship require in the Mediterranean Fleet to keep her fully supplied in case of war for, say, six months without drawing on England?

The SECRETARY TO THE ADMIRALTY (Sir U. Kay-Shuttleworth, Lancashire, Clitheroe): Questions on this subject were asked on the 12th of September and the 28th of November last year. I have nothing to add to the answers then given—that it would be contrary to policy and practice to make statements as to the amount of coal at Gibraltar.

DISCHARGE OF BRITISH SEAMEN IN FOREIGN PORTS.

Sir G. BADEN-POWELL (Liverpool, Kirkdale): I beg to ask the President of the Board of Trade, with reference to the Report of the Departmental Committee in 1893, which, in order to mitigate crimping and other evils incident to the discharge of British seamen in foreign ports, recommended a system being tried in the Port of Dunkerque for the direct transmission to their homes of British seamen discharged in that port, and the payment to them of their wages after they had safely reached their homes, whether this experiment was to have been commenced on the 1st of January, 1894; and whether any, and, if so, what, steps have been taken to carry out an experiment in the best interests of British seamen?

The PRESIDENT of the BOARD of TRADE (Mr. Bryce, Aberdeen, S.): No date was fixed for carrying into effect the recommendation of the Departmental Committee referred to by the hon. Member. The scheme referred to in the question has my cordial sympathy, but a grant of public money is required before it can be tried at Dunkerque, or any other foreign port, and on this subject the Board of Trade are in communication with the Treasury.

Sir G. BADEN-POWELL: What amount would be required? Would it be a large sum?

Mr. BRYCE: Not in the first instance, as it will only be experimental.

CONTRACTS UNDER THE NEW NAVAL PROGRAMME.

MR. KEARLEY (Devonport): I beg to ask the Secretary to the Admiralty whether he is able to state the particulars and the amount of contract work incidental to the new Naval Programme placed with the various firms throughout the United Kingdom for ship construction and engines?

*SIR U. KAY-SHUTTLEWORTH: As soon as the various contracts are complete we propose to present a Return.

*MR. KEIR-HARDIE: May I ask if any of the orders have been given to shipbuilding firms in the East End of London, and, if not, why not?

*SIR U. KAY-SHUTTLEWORTH: My hon. Friend refers to firms on the Thames. I very much regret that their tenders were in every case so high that it was impossible to give them a contract.

*MR. KEIR-HARDIE: Is it not the case that one of the largest East End firms offered to make good the difference between their own estimate and the next on the list, so that by getting a contract they might find employment for their men?

*SIR U. KAY-SHUTTLEWORTH: In the case of one firm a very unusual offer was made, but as it came too late we could not accept it.

IMPORTATION OF MACHINERY INTO CHINA.

SIR G. BADEN-POWELL: I beg to ask the Under Secretary of State for Foreign Affairs whether he is aware that within the last few months the authorities of the Chinese Customs at Shanghai have, for the first time, been prohibiting the importation of any industrial machinery by foreign merchants which is worked by steam or which, in the opinion of the said authorities, endangers the lives or means of livelihood of the Chinese, and imposing a differential *ad valorem* duty of 5 per cent. on other industrial machinery if introduced by foreign as distinguished from Chinese merchants; and whether such action is in accordance with our Treaty rights in China; if not, what action, if any, has been or will be taken by Her Majesty's Representative in China to uphold our Treaty rights?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): Her Majesty's Government considers that the action of the Chinese Authorities in this matter is inconsistent with the Treaty rights of Foreign Powers in China. The question has formed the subject of discussion between the Tsungli Yamen and the Diplomatic Body at Pekin, who have informed the Chinese Government that they cannot recognise the notification of the Shanghai Customs Authorities as in any way binding on foreign subjects.

THE "COSTA RICA PACKET."

MR. HOGAN (Tipperary, Mid): I beg to ask the Under Secretary of State for Foreign Affairs whether any further communication from the Netherlands Government in connection with the claim for compensation on behalf of the captain of the *Costa Rica Packet* has been received; if so, is there any objection to stating its purport, and what further steps Her Majesty's Government propose to take?

SIR E. GREY: Further communications have passed, but I am not yet in a position to make any new statement.

PENNY POSTAGE TO THE UNITED STATES.

MR. HENNIKER HEATON (Canterbury): I beg to ask the Postmaster General what was the approximate number of letters despatched from the United Kingdom to the United States of America last year; and what would be the loss to the Revenue (not allowing for increased correspondence) by reducing the rate of letter postage to the United States from 2½d. to 1d.?

THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.): The number is roughly estimated at about 12,500,000. The loss to the Revenue by reducing the postage on that number of letters from 2½d. to 1d. the ½oz. would be about £78,000 a year. Allowing for increased correspondence, the loss would be much greater, as every additional letter would involve an additional loss.

INDIAN PENSIONS AND THE ESTATE DUTY.

SIR R. TEMPLE (Surrey, Kingston): I beg to ask the Secretary of State for

India whether pensions and annuities, payable to widows and orphans under the various Indian Civil and Military funds and under the Provident Institutions in connection with the Government service, will be subject to Estate Duty under Section 2 (d) of the Finance Bill; and whether it is the intention of the Government to propose any Amendment to the section with the object of excepting these pensions from the provisions of the section?

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): The answer to the first question of the hon. Baronet is in the affirmative. In reply to the second question, I have to say that the matter is now under the consideration of Her Majesty's Government.

PUBLIC EXPENDITURE ON RAILWAYS IN INDIA.

SIR W. WEDDERBURN (Banffshire): I beg to ask the Secretary of State for India whether he will furnish a statement of all sums spent in the construction and maintenance of railways beyond the North-West Frontier of India, and in surveys of projected lines beyond such frontier; and a statement of all sums paid to tribesmen and their chiefs residing beyond the North-West Frontier of India by way of subsidy or remuneration in connection with these railways; and whether he will lay upon the Table of the House Copies of all Agreements made with the Amir Abdarrahman since the 1st of July, 1880?

*MR. H. H. FOWLER: In 1892, at the request of my right hon. Friend the President of the Board of Trade, a statement was prepared at great labour and expense by the Government of India, showing the

"expenditure incurred since the year 1882 out of the Revenues of India on the construction of railways and roads, on military expeditions and explorations, and on subsidies to native chiefs, beyond the West and North-West Frontiers of India."

That Return can be printed, if my hon. Friend will move for it; but I can give no later figures without referring to the Government of India. In answer to the second part of my hon. Friend's question, I can only reply as on a former occasion, that

"so soon as it can be done, consistently with the interests of the Public Service, I will cause the

Sir R. Temple

Papers concerning the recent agreement with the Amir of Afghanistan to be laid on the Table."

SIR W. WEDDERBURN: Would the right hon. Gentleman get a Return from the Government of India showing approximately the amount spent since the Return to which he refers was published?

*MR. H. H. FOWLER: I am at present endeavouring to prepare a Paper on Indian finance, similar to one I prepared on Imperial finance some time since, and that will show the expenditure under different heads. It will be laid on the Table very shortly, and if my hon. Friend desires anything supplementary to that I will try and obtain it.

WARRANT OFFICERS IN THE NAVY.

MR. KEARLEY: I beg to ask the Secretary to the Admiralty whether the Admiralty have come to any decision with regard to the question of conceding to warrant officers of the Navy a higher rank and a material improvement of their status?

SIR U. KAY-SHUTTLEWORTH: The Admiralty have under consideration the general question of the number and prospects of the warrant officers, but no decision has yet been come to.

TRANSFERS FROM THE ARMY TO THE RESERVE.

MR. KEIR-HARDIE: I beg to ask the Secretary of State for War whether 17,000 men were last year transferred from the Army to the Reserve Forces; whether 12,000 of these were transferred in the winter, of whom a large proportion should have been retained in the Army until the succeeding summer; whether he is aware that great hardship was thus inflicted upon the men; and whether he will take steps to prevent a recurrence?

MR. CAMPBELL-BANNERMAN: During the year ended on March 31 last, 16,859 men were transferred from the Army to the Reserve. Of these, 6,027 were transferred during the six summer months and 10,832 during the winter months, all of the latter, except 509, being transferred on completion of service with the colours. Men completing service are necessarily sent home from India during the cool months. They have to be discharged to the Reserve at once that recruits may be enlisted without the numbers voted by Parliament being exceeded. The winter season is also the most favourable for recruiting, and without vacancies recruiting cannot go on. Every effort is made to obtain employment for the men in anticipation of their discharge.

THE TRUCK ACT.

Mr. KEIR-HARDIE: I beg to ask the Secretary of State for the Home Department whether his attention has been called to the action of Robert Price, timber merchant, Minsterley, Salop, who compels his *employés*, under pain of dismissal, to occupy cottages belonging to him at a higher rental than those obtainable in the neighbourhood; and whether this constitutes an evasion of the Truck Act?

The SECRETARY of STATE for the HOME DEPARTMENT (Mr. Asquith, Fife, E.): The Act contains no protection against excessive rent. This being the state of the law, I have not thought it necessary to inquire into the facts of the case, but I must not be understood to express any opinion whether as a fact the rent is in this case excessive or whether the *employés* are compelled to occupy the cottages of their employer.

***Mr. KEIR-HARDIE**: The point is, is it an evasion of the Truck Act for an employer to compel his men to live in his cottages?

Mr. ASQUITH: My answer is in the negative.

CUSTOMS BOATMEN.

Mr. KEIR-HARDIE: I beg to ask the Secretary to the Treasury whether an increase of £25 has been added to the salary of 30 preventive officers in Her Majesty's Customs boatmen; whether 80 boatmen have had an increase of £5; whether there are 303 preventive officers and 1,200 boatmen respectively; and why the increase was not given to all the boatmen who perform the same duties?

The SECRETARY to the TREASURY (Sir J. T. Hibbert, Oldham): The allowances referred to are paid respectively to preventive officers in charge of what are called "special re-rummaging crews," and boatmen forming such crews. The allowances are not permanent, and are only granted so long as the officers are engaged upon this special work and evince special aptitude for it. Up to the present it has been found necessary to assign only 24 allowances of £25 to preventive officers, and 72 of £5 to boatmen. The special allowance was not given to all boatmen for the reason that they do not perform similar duties to those of the 72. There are 316 preventive officers and 1,138 boatmen.

BRITISH TRADE IN EGYPT.

Mr. SETON-KARR (St. Helens): I beg to ask the Under Secretary of State for Foreign Affairs whether the statistics given in an article in *The Pall Mall Gazette* of 21st June, by Sir William Marriott, on British Trade in Egypt are correct; and whether also the statements made in the same article that, out of £4,800,000 spent from Egypt in railway plant and machinery, 15 per cent. only has come to Great Britain, whilst 70 per cent. has gone to France and Belgium, is correct; and, if so, what is the explanation of this state of affairs?

Sir E. GREY: The statistics appear to be substantially correct, as far as they go, though I cannot say whether 15 per cent. is the exact proportion of money spent from Egypt on railway plant and machinery which has come to Great Britain. In many instances the Egyptian Government appear to have prepared tenders for work of a cheaper description than that usually supplied by British firms.

THE GODLEY ESTATE, SOUTH LEITRIM.

Mr. TULLY (Leitrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he can state if the Land Commission have inquired as to why the forms signed by 59 tenants on the Godley Estate, Carrigallen, South Leitrim, to purchase their farms in April, 1890, were not lodged by the vendor's solicitor till the October following; is he aware that, owing to the action of the vendor's solicitor, 28 tenants were deprived of the advantages of the Ashbourne Act and obliged to buy under the Land Purchase Act of 1891; that one of them, John McCabe, of Crickeen, has been threatened within the last few months by the vendor's solicitor to have his sale upset if he will not surrender his rights to turbary; and whether he can state what immediate steps the Land Commission are prepared to take to complete the sale of this estate to the tenants?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): The Land Commission inform me that the proceedings in the case of the Godley estate were brought before the late Mr. Commissioner MacCarthy, and that there is no record of the grounds upon which he allowed the 59 agreements to be filed in October, 1890. The Commissioners state they are not aware of the circumstances under which any of the tenants who signed agreements under the Act of 1891 had been deprived, as is alleged, of the advantages under the Ashbourne Act. The Commissioners can only deal with the agreements lodged. The agreement in the case of John McCabe was lodged under the Ashbourne Act. A question has arisen in this case as to the right of turbary, but the Commissioners are not aware of any threat by the solicitor to upset the sale unless he surrenders his rights. The Commissioners have served notice on the vendor's solicitor requiring him to take immediate steps to close the outstanding cases.

REGISTRATION EXPENSES IN IRISH UNIONS.

MR. TULLY: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland (1) Whether he is aware that one of the rate collectors of the Tobercurry Union has commenced legal proceedings against the Guardians for the balance alleged to be due to him under the old scale of payment for his services in connection with the Registration Act last year; that in Boyle Union the Guardians had to go to the expense of getting legal advice, and were obliged to pay under the old scale, while in Mullingar Union the auditor surcharged the Guardians, and they were obliged to refund the money they paid under the old scale; (2) Whether he is aware that there have been several cases where the Local Government Board auditors surcharged the Guardians for paying under the old scale, while the Monaghan County Court Judge has decreed the Guardians for paying under the new scale; and (3) As all this confusion and expense to the Guardians individually as well as to the rates of the Union has arisen from the inability of the Local Government Board to explain the exact legal meaning of their own Orders to the Boards of Guardians, whether he is prepared to recommend that the Local Government Board should refund to the Guardians the amounts of the pecuniary losses to which they have been subjected in this matter in default of their taking immediate steps to have the decision of a competent legal tribunal on the points involved?

MR. J. MORLEY: (1) The facts are as stated in the first paragraph, except that the surcharge made against the Mullingar Guardians was not enforced, and they were not, therefore, called upon to refund the money. (2) As regards the second paragraph, surcharges were made, I am informed, in some instances, but the Local Government Board know of no case in which such surcharges have been enforced. (3) As stated in my reply to the hon. Gentleman's question of the 21st instant on the subject, the Local Government Board acted in the first instance on the advice of counsel, and when they found there was a difference of opinion as to the application of the new Order to payments for work done prior to its issue, they considered it best to let each Board of Guardians act on advice obtained by themselves. A decision of the Superior Courts could only be obtained if a Board of Guardians or their officers appealed against the ruling of a County Court Judge. The Local Government Board have no funds at their disposal out of which the Guardians' expenses could be defrayed as suggested.

THE IRISH SOCIETY'S ESTATES AT DERRY.

MR. MAINS (Donegal, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that the Derry Corporation, having secured powers from the Irish Society, are about to evict Captain William Coppin, now over 90 years of age, from his holding; whether he is aware that although Captain Coppin has a leasehold interest to be renewed on expiry the Corporation have acquired from the Irish Society the grant of his holding for a scheme of baths and wash-houses, offering as compensation only a third of the purchase money of leased interest held by him; and whether, the

Irish Society being guardians of a public trust, any inquiry will be made into the circumstances and conditions under which this eviction is to take place?

MR. J. MORLEY: I have received from the Secretary to the Irish Society a communication in which it is stated that upon the reversion of this property several years ago to the Society they found Captain Coppin in occupation of one of the houses, and that the Society allowed him to continue in occupation without payment of rent. It is not correct to say he has a "leasehold interest to be renewed on expiry." The Corporation of Derry have applied for a grant of the property for the erection of baths and washhouses, and the Irish Society, when granting the site for this purpose, stipulated specially that the Corporation should provide Captain Coppin with a free residence during his life.

THE OIL RIVERS PROTECTORATE AND THE ROYAL NIGER COMPANY.

MR. LAWRENCE (Liverpool, Abercromby): I beg to ask the Under Secretary of State for Foreign Affairs whether, following the example of the Anglo-German Customs Union on the Gold Coast and Togoland, Her Majesty's Government will endeavour to promote a similar arrangement between the Oil Rivers Protectorate and the Royal Niger Company, by which the trade of the district is calculated to be materially benefited?

SIR E. GREY: The conditions of the Niger Protectorate and the Niger Coast Protectorate differ widely as to trade, facility of access, and the character of the populations. A Customs Union of the character indicated is not at present practicable.

ELECTIONS UNDER THE NEW LOCAL GOVERNMENT ACT.

MR. CHANNING (Northampton, E.): I beg to ask the President of the Local Government Board whether, in the Rules to be framed by the Board as to elections under "The Local Government Act, 1894," he will provide that in urban sanitary districts the Returning Officers, both for the election of Guardians within such districts and for the election of Urban District Councillors, shall be appointed by the Urban Sanitary Authority; and whether such Rules will apply to the appointment of Returning Officers for the first elections?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): The appointment of Returning Officers for the first election will be provided for by the Rules which will be issued by the Local Government Board under Section 48 of the Local Government Act. The question raised by my hon. Friend, as I have previously stated, will be fully considered in connection with the preparation of the Regulations.

SIR R. PAGET (Somerset, Wells): How soon will the new Rules be ready?

MR. SHAW-LEFEVRE: I hope before long. They are now under consideration.

ACCIDENTS IN ROTTEN ROW.

MR. CUBITT (Surrey, Reigate): I beg to ask the Secretary of State for the Home Department whether his attention has been called to the large number of accidents, many of them terminating fatally, which have lately occurred in Rotten Row; whether he is aware that the furious riding of a few persons is a great source of danger to others, especially during the hours of the day when the Row is most crowded; and whether, under these circumstances, he will take into consideration the necessity of enforcing more strictly the Regulation against furious riding, either by increasing the number of mounted police on duty there during certain hours, or by giving further instructions to the police, both mounted and on foot, already on duty?

MR. ASQUITH: I have received information from the Commissioner of Police stating that from January 1 to June 23 31 accidents happened to riders in Rotten Row, one of which terminated fatally. Three persons were more or less seriously injured, and of the remaining 27, who received slight injuries, 18 declined medical aid after being thrown from their horses, and subsequently rode away. Considering the large number of riders in Hyde Park at this season of the year, and (as I am informed) the inexperience and want of horsemanship of many of them, the number of accidents is not very great. Furious riding is not common, and is at once checked by the police, who during the past six months have summoned eight persons for that offence. The accidents given in the first part of my answer to the hon. Member's question were due either to horses having stumbled, reared, or become unmanageable; not one was the result of furious or reckless riding on the part of others. In the opinion of the Commissioner the Regulations are enforced with great judgment and discretion, and no further instructions or increase to the number of police employed on this duty are necessary.

Mr. WILSON NOBLE (Hastings): May I ask whether the accidents in question are not in great measure due to the bad state in which the road is kept at present?

Mr. ASQUITH: That is a question which should be addressed to the First Commissioner of Works.

RECRUITING FOR THE NAVY.

Mr. CAYZER (Barrow-in-Furness): I beg to ask the Secretary to the Admiralty whether recruiting for boys for the Navy has been commenced at Aberdeen for Her Majesty's ships *Active*, *Calypso*, *Ruby*, and *Volage*, belonging to the Training Squadron; and whether arrangements have been or are being made for similar recruiting at other ports; and, if so, whether Barrow-in-Furness is included in the list?

Sir U. KAY-SHUTTLEWORTH: There is no special recruiting for the ships of the Training Squadron. Nor have any arrangements for recruiting boys for the Navy been made at Aberdeen which are not equally in force at all the ports and recruiting centres of the United Kingdom.

Captain DONELAN (Cork, E.): Can the right hon. Gentleman say when the ports of Queenstown and Cork will be utilised as recruiting grounds for boys for the Navy?

Sir U. KAY-SHUTTLEWORTH: I am happy to say that they will be utilised very shortly in the same way as other ports are being utilised. The *Northampton* has just been commissioned for the purpose of visiting several ports and enlisting boys between the ages of 16 years and nine months and 18 years, and those boys will be trained on board the *Northampton*.

Mr. W. JOHNSTON (Belfast, S.): Can the right hon. Gentleman say whether Belfast will be one of the ports so utilised?

Mr. MAINS: Can he say also whether the Port of Derry will be included?

[No answer was given.]

WAGES OF CUSTOMS BOATMEN.

Mr. MACDONALD (Tower Hamlets, Bow): I beg to ask the Secretary to the Treasury whether he is aware that the majority of the Customs boatmen have received in payment of wages only £4 a month for May and June; and whether, as the 1st of July falls on a Sunday, he will so far mitigate the hardships entailed on these men by the mode of payment as to order the next quarterly balances to be paid on 28th or 29th June rather than on Monday 2nd July?

Sir J. T. HIBBERT: Customs boatmen, in common with all other officers serving in the Customs Department, receive monthly advances on their quarter's salary at the rate of 8 per cent. in even pounds on their annual salaries for each of the first two months of each quarter, and the balance after the termination of the quarter. The rates of monthly advance thus payable to boatmen are £4, £5, or £6, according to their rate of annual pay; and, as the majority in London are on the lower rates of pay, it has happened that the majority of the Customs boatmen have received advances of £4 for each of the months in question (May 1st, June 1st). It is a well-known rule of the Public Service that, when the first day of a month falls on a Sunday, payments of salary are not made until the following day. This rule is applicable alike to boatmen and all other persons serving in the Customs Department, and no question has been raised as to altering it.

VOLUNTEERS AND THE LONG SERVICE MEDAL.

Sir A. HICKMAN (Wolverhampton, W.): I beg to ask the Secretary of State for War whether he will consider the propriety of giving the Long Service Medal to those Volunteers who have completed 20 years of service, but, being compulsorily retired, were not on the roll on the 1st of January, 1893; and whether, at any rate, he will consider the case of Colour Sergeant G. A.

Derrington, who was compulsorily retired in 1892, after being returned as efficient for 32 years, and who is retained by permission as an honorary member?

Mr. CAMPBELL-BANNERMAN: I can only refer the hon. Member to the answer which I have already given on this subject, and I need not say that individual exceptions cannot be made.

HOLYHEAD AND KINGSTOWN MAILS.

Mr. W. KENNY (Dublin, St. Stephen's Green): I beg to ask the Postmaster General if he would state the number and weight of the mail bags carried between Holyhead and Kingstown in each of the following years—namely, 1853, 1863, 1873, 1883, and 1893; and the gross amount received by the Post Office since 1859 in respect of their half share of the passenger receipts by the mail steamers in excess of £35,000 a-year, for the several periods of 10 years ending in 1869, 1879, and 1889, and from 1889 to the end of 1893?

Mr. A. MORLEY: The records of the Post Office do not enable me to answer the first question of the hon. Member as to the number and weight of the mail bags carried between Holyhead and Kingstown during the respective years mentioned. The half share of the passenger receipts by the mail steamers in excess of £35,000 a-year accruing to the Post Office under the contract has been as follows:—

	£	s.	d.
Nine years to 30th September, 1869 (the contract commencing on 1st October, 1860) ...	42,765	4	10
Ten years to 30th September, 1879	52,872	3	7
Ten years to 30th September, 1889	Nil.		
Four years to 30th September, 1893	6,559	6	3
	£102,196	14	8

THE NEW IRISH MAIL SERVICE.

Mr. W. KENNY: I beg to ask the Postmaster General if he can state definitely when the conditions and specifications for tenders for the new mail service between Euston and Kingstown will be ready for publication; and if he will lay a copy of the specifications and conditions upon the Table of the House, for the information of Members, before calling for tenders?

Mr. A. MORLEY: I hope not many days will elapse before the publication of the conditions of tender for the new mail service between Euston and Kingstown. I shall have no objection to lay copies of the forms and conditions of tender on the Table of the House simultaneously with their publication.

LIMERICK POSTAL AND TELEGRAPHIC STAFFS.

Mr. W. KENNY: I beg to ask the Postmaster General whether the revision in the postal and telegraphic staffs of the Limerick Post Office, now for many months under consideration, has been carried out; and, if so, with what results; and, if not, will he say what is the cause of the delay, and when a definite conclusion is likely to be arrived at?

Mr. A. MORLEY: The revision of the postal and telegraphic staff at the Limerick Post Office is still under consideration, with a view to introducing more economical arrangements than have hitherto prevailed. It is hoped that a decision may soon be arrived at.

THE REGULATION OF QUARRIES.

Mr. CARVELL WILLIAMS (Notts, Mansfield): I beg to ask the Secretary of State for the Home Department whether it is the intention of the Government to bring in during the present Session a Bill to amend the law relating to the regulation of mines?

Mr. ASQUITH: I hope to introduce a short Bill bringing open quarries under the Metalliferous Mines Act and for other purposes incidental thereto.

ELECTION PROCEDURE.

Sir H. MEYSEY-THOMPSON (Stafford, Handsworth): I beg to ask the Under Secretary of State for the Home Department whether the subsection in the Corrupt and Illegal Practices Act which directs that the Returning Officer shall provide for the preservation of the return and declarations sent him by an election agent; that he shall allow them to be inspected by any person on payment of a fee of 1s.; and that he shall provide copies thereof on payment of 2d. for every 72 words, applies to the return of the expenses charged by the Returning Officer?

The UNDER SECRETARY of STATE for the HOME DEPARTMENT (Mr. GEORGE RUSSELL, North Beds.): If the sub-section to which my hon. Friend refers is Sub-section (2) of Section 35 of the Corrupt and Illegal Practices Prevention Act, 1883, I may say that it is perfectly clear that it does not apply to the "return," or more correctly the "account," of the expenses charged by the Returning Officer.

EXPENDITURE ON THE NAVY.

LORD G. HAMILTON (Middlesex, Ealing): I beg to ask the Secretary to the Treasury by what authority a sum of £289,000, in excess of the statutory limit of £10,000,000 authorised by "The Naval Defence Act, 1889," has been issued by the Treasury towards the cost of building the contract ships sanctioned under that Act?

SIR J. T. HIBBERT: No sum in excess of the statutory limit of £10,000,000 has been issued by the Treasury towards the cost of building the contract ships sanctioned under the Naval Defence Act. Under the Naval Defence Act (1) five instalments of the annuity of £1,428,571 8s. 6d., or £7,142,857 2s. 6d.; and (2) borrowed money to the amount of £3,146,000, making a total of £10,288,857 2s. 6d., have been paid into the Naval Defence Fund. The excess over £10,000,000—namely, £288,857, has not been issued to the Admiralty, but remains in the Naval Defence Fund. This sum would have been available towards paying off the loan of £3,146,000, but, it being proposed in the Finance Bill to discharge that loan from the Sinking Fund, the balance will fall into the Exchequer.

LORD G. HAMILTON: Am I to understand that the intention with regard to the £289,000 is contrary to law?

SIR J. T. HIBBERT: I do not know that it is contrary to law. The money has not been paid over to the Admiralty, and will in natural course of time fall into the Exchequer.

MR. FORWOOD (Lancashire, Ormskirk): Has the £289,000 not been taken in aid of the Navy Estimates of this year?

SIR J. T. HIBBERT: No, it has not.

THE ACHILL EXTENSION RAILWAY.

LORD F. HAMILTON (Tyrone, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he can explain what is the reason for the delay in opening the Achill Extension Railway; and whether, in view of the recent terrible calamity in Achill Sound, any prospects of a speedy opening of the line can be held out?

SIR J. T. HIBBERT: The delay is due to the fact that, the railway having been undertaken with a view to relief of distress, there was no opportunity of making prior engagements with an existing railway company for its construction and working, and it was not until quite recently that it was found possible, after prolonged negotiations, to come to an agreement with the Midland Great Western Company as to the conditions as regards construction on which they will be prepared to take over the line. The additional works required by the Company have been contracted for and should be completed by August 1.

LORD F. HAMILTON inquired if a considerable section of the line reaching from Mullaranny to a point opposite Achill was not already complete? Was the delay due to the action of the Midland Great Western Company?

SIR J. T. HIBBERT: No, it is not quite complete. A number of stations have yet to be erected, and until that is done the line cannot be opened.

DR. R. AMBROSE (Mayo, W.): Were we not told some months ago that there were only two small stations to be erected? Was not a promise given that they would be completed in a month or two?

SIR J. T. HIBBERT: I may have made that statement, but I could not compel the Railway Company to carry it into effect.

MR. T. W. RUSSELL (Tyrone, S.): Then this railway will be open for traffic immediately after the close of the summer tourist season?

SIR J. T. HIBBERT: I do not know that that season closes on the 1st of August. We shall not get our holidays then.

DR. R. AMBROSE: I beg to ask the Secretary to the Treasury what was the date, according to the original contract, on which the Westport and Achill Railway should have been ready for traffic; what were the conditions under which such contract was to be carried out; did the Midland Railway Company receive any subsidy for working the line; if so, how much; and on what conditions did they receive such subsidy?

SIR J. T. HIBBERT: I should explain that the Westport and Mullaranny line is separate from the Achill extension. This last was commenced solely for the relief of distress; there was no contract for completion possible until terms for future working were settled. These have only lately been concluded with the Midland Great Western Railway Company; but the works have now been resumed, and it is hoped will be completed by August 1. The Midland Company receive no subsidy for working the line, but they receive the Achill extension itself, completed to their satisfaction, free of all charge.

THE IDENTIFICATION OF CRIMINALS.

COLONEL HOWARD VINCENT (Sheffield, Central): I beg to ask the Secretary of State for the Home Department if he has decided to adopt in the Metropolitan and City Police Districts and in the Provinces the recommendations of the Committee appointed to inquire into the system of identifying criminals by measurement, invented by M. Bertillon, of Paris, and the fingerprint test of Mr. Francis Galton; and, in such case, if, in order to facilitate research into the judicial antecedents of international criminals, the registers of measurements will be kept on the same plan as that adopted with such success in France, as also in other continental countries?

MR. ASQUITH: The recommendations of the Committee have been adopted, including the recommendations as to the mode of keeping the register.

AMERICAN CATTLE SHIPS AND THE ESSEX FISHERIES.

MAJOR RASCH: I beg to ask the President of the Board of Trade whether he is aware that American cattle ships are daily in the habit of discharging manure and rubbish east of Yantlet Creek and the Crowe Stone, in the estuary of the Thames, on the Kent and Essex fishery grounds, driving off the fish and destroying the nets; and whether he can assist the Fishery Committees in stopping the nuisance?

MR. BRYCE: No information has reached me as to the existence of the practice to which the hon. and gallant Member refers. I am advised that the Committee of the Kent and Essex Sea Fisheries District have ample power under their bye-law to deal with any offence of this nature.

EXPENSES OF MEMBERS OF FISHERY COMMITTEES.

MAJOR RASCH: I beg to ask the President of the Board of Trade whether he is aware that cost of travelling and loss of time prevent fishermen from attending the meetings of Fishery Committees; and whether he would issue a Circular to the Committees empowering the payment of the out-of-pocket expenses of the men?

MR. BRYCE: It has frequently been suggested that the expenses incurred by fishery members of Local Fisheries Committees in attending meetings of those bodies should be repaid to them, but for this purpose legislation would be required. I have no power to authorise the Committee to pay such expenses in the manner indicated by the hon. and gallant Member.

THE PLAGUE IN HONG KONG.

MR. WEBSTER: I beg to ask the Under Secretary of State for the Colonies whether he is in a position to state as to the present aspect of the Plague in Hong Kong; and what steps have been taken by the authorities in that Colony to safeguard the sanitary condition of the inhabitants?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): We have not received any further telegraphic communication since that which a few days ago I communicated to the Press, but we are expecting to hear daily, and if the hon. Member will put down his question for Thursday I hope to be able to answer him.

MR. WEBSTER: Are the mails from Hong Kong fumigated?

MR. S. BUXTON: That question should be addressed to the Postmaster General.

MR. WEBSTER: Then I will ask the Postmaster General?

Mr. A. MORLEY: I believe the arrangement is made by the Colonial Office.

LECARROW PETTY SESSIONAL BENCH.

Dr. COMMINS (Cork Co., S.E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to the constitution and proceedings of the Petty Sessions at Lecarrow, in the County Roscommon; whether he is aware that in that Petty Sessions district the number of Roman Catholic families is nearly 600, and the number of Roman Catholic Magistrates only one; that the number of Protestant families is 11, and the number of Protestant Magistrates four; and that the Resident Magistrate who occasionally presides there is also of the latter persuasion; whether his attention has been drawn to the fact that the Resident Magistrate, on the 13th instant, when presiding on the Bench, without provocation, addressed a complainant named Kelly in an offensive manner, and stigmatised him as a nuisance, although he had appeared only once before (about two years ago) in that Court during 12 years, and that on that occasion also the Stipendiary addressed him in an offensive manner and ordered him out of Court because he wore a beard; whether there are several Roman Catholic gentlemen resident in the Division who are possessed of all the legal and other qualifications for the Bench; and whether the Government propose to appoint any of them as Magistrates in pursuance of the Resolution of the House of the 5th of May, 1893?

Mr. J. MORLEY: My attention had not previously been drawn to the constitution and proceedings of the Lecarrow Petty Sessions Court. There is no official record of the religious population of the district, but I believe it is the fact that the Resident Magistrate is a Protestant and that the three other Justices who attended the Petty Sessions during the year 1893 are also of the same persuasion. With regard to the third paragraph, it appears that Kelly is a man of very excitable temperament, and that on the occasion in question the Bench found it necessary to caution him because of his conduct in Court. But the Resident Magistrate denies having addressed Kelly in an offensive manner, or that he ever ordered him out of Court "because he wore a beard." The Lord Chancellor informs me that he has made a number of appointments to the Commission of the Peace in the County Roscommon, and that he is about to appoint two others.

THE CONVICT KELSALL.

Mr. ROBY (Lancashire, S.E., Eccles): I beg to ask the Secretary of State for the Home Department whether John Kelsall, sentenced to penal servitude in May, 1892, has applied for the appointment of an administrator of a sum of over £20, with a view to its being applied in aid of a prosecution of the principal witness against him for perjury; and, if so, whether he has granted the application, or would be disposed to grant it if it should be made?

Mr. ASQUITH: No such application has been received at the Home Office. In the event of any such application being made, it will be duly considered on its merits.

COMMANDEERING IN THE TRANSVAAL.

Sir E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Under Secretary of State for the Colonies whether it is correct, as stated in the telegrams from South Africa, that British subjects in the Transvaal have within the last few days been forcibly commandeered and sent in prison waggons to fight in the Boer Army; and, if so, what action Her Majesty's Government propose to take? I beg also to ask the hon. Gentleman if he can inform the House as to the reply given by the Transvaal Government to the protest made by Her Majesty's Government against the commandeering of British subjects for military service in the Transvaal?

Mr. DARLING (Deptford) also had on the Paper a question as follows: To ask the Under Secretary of State for the Colonies whether the South African Republic has lately violated Article 15 of the Convention concluded on the 27th of February, 1884, between Her Majesty and the South African Republic; whether, at the time of concluding such Convention, Her Majesty was and still is Suzerain of the Transvaal; whether under that Convention British subjects are liable to military service under a Foreign Republic; and whether the subjects of other Sovereigns than Her Majesty are by Treaty excused from such service?

Mr. WEBSTER had given the following notice on the same subject: To ask the Under Secretary of State for the Colonies if, under the Convention of 1884 with the South African Republic, Her Majesty's Government still retained the suzerain power in the Transvaal; whether he is aware that, whilst negotiations are pending between the Government and the Boers, British subjects resident in the Transvaal are being forcibly impressed into the military forces of the Boer Republic, and sent as prisoners to the front; and whether such action will be permitted in regard to the personal liberty of the subjects of the suzerain power in the Transvaal?

Mr. S. BUXTON: I informed the House yesterday that Sir H. Loch was now at Pretoria and in communication with President Krüger in regard to the whole subject of commandeering. He hopes to be able to arrive at a satisfactory arrangement, and under these circumstances it would be clearly inexpedient for Her Majesty's Government to make any statement at the present moment, and therefore I earnestly appeal to the hon. Gentlemen not to press these questions.

Sir E. ASHMEAD-BARTLETT: I must be allowed to remind the hon. Gentleman——[" Order, order!"] I may ask the hon. Gentleman whether he is aware that great anxiety is felt throughout the country in regard to the settlement of this question?

Mr. S. BUXTON: I am aware of that fact, and it is on account of the importance of the matter that I am anxious that no question put in the House should complicate the situation.

Mr. Webster and Mr. Darling both intimated that they would postpone the questions in their respective names.

MINERAL RIGHTS IN WALES.

Mr. PRITCHARD MORGAN (Merthyr Tydfil): I beg to ask the Attorney General whether Her Majesty's Government have a duplicate or copy of the original grant made by Edward VI. to Sir William Herbert of certain manors and estates in South Wales, and particularly copies or duplicates of all schedules and particulars appended to forming portions of such grant; whether the minerals and quarries were specifically granted with the land; and, if not, whether the minerals passed to th grantee by the grant; whether Her Majesty's Government have duplicates or copies of all grants of land made by various Monarchs to various persons; and, if so, whether all such grants have in recent years been examined with a view of ascertaining what minerals or other rights were retained by or reserved to the Crown; and whether 9 Geo. III., c. 16, gives a title either to land or minerals after an undisturbed possession of 60 years in the absence of any other evidence of title except such possession?

*The ATTORNEY GENERAL (Sir J. Rigby, Forfar): I answered these questions yesterday, and, in the opinion of experts, there is no such reservation.

Mr. PRITCHARD MORGAN: Has the hon. and learned Gentleman seen an article published in *The South Wales Daily News* giving particulars which show that mines and quarries are reserved to the King?

*Sir J. RIGBY: I have not seen these particulars; but, in the opinion of experts, there is no reservation.

Mr. PRITCHARD MORGAN: Having regard to the fact that this is the leading Liberal organ in the Principality, will the hon. and learned Gentleman examine the article, and will he be good enough to obtain particulars from the Record Office, as I say they show distinctly these mines are reserved?

*Sir J. RIGBY: Whatever any newspaper, Welsh or other, may say, I can only repeat that, in the opinion of experts, there is no such reservation. I will see if the particulars can be obtained, however.

Mr. PRITCHARD MORGAN: Are the Government in possession of duplicates of these grants, and, if not, will they try to obtain them?

*Sir J. RIGBY: I cannot answer the first part of the question, because I do not know. I have already answered the second part.

THE COLONIES AND THE ESTATE DUTY.

Sir G. BADEN-POWELL: I beg to ask the Chancellor of the Exchequer whether he has come to any agreement with the representatives of the Governments of our Colonies as to the Estate Duty; and whether he can now state what that agreement is?

THE **CHANCELLOR** OF THE **EXCHEQUER** (Sir W. HARCOURT, Derby): I cannot state that I have arrived at any agreement with the representatives of the Colonies, but I have made to them proposals, the effect of which I have stated to the House, which I hope will have the effect of substantially removing their practical objections. I will put down the clause which we shall propose at once.

FOREIGN-MADE PAPER IN GOVERNMENT OFFICES.

COLONEL **HOWARD VINCENT**: I beg to ask the Secretary to the Treasury if he is aware that, under date 26th April, 1894, tenders were invited by the Stationery Office for the supply this year of nearly 60,000 reams of paper, weighing from 6 lbs. to 400 lbs. per ream, and, although the Fair Contracts Resolution was printed on the face of the specification, with a note that all entrusted with contracts were expected to conform to its spirit and intention, no condition of British or Irish manufacture was added, and that in fact some 70 tons were placed with German agents of German paper makers; and if, in order to make the Resolution of the House a reality, stringent orders will be issued from the Treasury to every Government Department that Government contracts are to require that all goods capable of being made by the labour of the United Kingdom shall be so made, and that in every case the name, number, and exact address of the place of proposed manufacture shall be stated on every tender?

*SIR **J. T. HIBBERT**: No orders for paper are given by the Stationery Office except to firms located in the United Kingdom. I have no knowledge of the nationality of the individuals composing those firms, nor would an investigation into that matter serve any object, as it is well known that many English firms import paper made abroad. I have no power to limit purchases to articles made in the United Kingdom in the absence of a direction to that effect from Parliament.

COLONEL **HOWARD VINCENT** asked what was the use of the specification?

*SIR **J. T. HIBBERT**: There is a very great use, as a great proportion—some three-fourths—of the paper supplied is made in England.

COLONEL **HOWARD VINCENT**: Is the right hon. Gentleman aware that 70 tons of the paper was made in Germany?

*SIR **J. T. HIBBERT**: I am not able to say.

RAILWAY DEPARTMENT OF THE BOARD OF TRADE.

MR. **FIELD** (Dublin, St. Patrick's): In the absence of the hon. Member for South Roscommon, I beg to ask the President of the Board of Trade how many officials are in the Railway Department of the Board of Trade; by what system are they appointed; how many of these officials are Irishmen; and will he take advantage of the new appointments of Sub-Inspectors of Railways to give Irishmen a representation in the Department?

MR. **BRYCE**: The officers and clerks attached to the Railway Department, some 19 in number, are on the establishment of the Civil Service. I have no knowledge whatever of their nationality; but if I may judge from the aptitude which Irishmen show for getting on in England, and from the abilities of these particular gentlemen, I should conclude that a large proportion must be Irish. There are several hundred applicants for the post of Sub-Inspector of Railways, some of whom are Irishmen. In the ultimate selection from this very large number it will be my duty to have regard to the fitness of the candidates for the post rather than to the portion of the United Kingdom to which they may respectively belong.

THE CONGO AGREEMENT.

MR. **J. CHAMBERLAIN** (Birmingham, W.): I beg to ask the Under Secretary of State for Foreign Affairs whether any arrangement has been come to with the Governments of Germany and of France in regard to their respective objections to the Congo Agreement; and, if so, whether he will state the terms of such arrangement; and whether Papers on the subject will be immediately presented?

SIR E. GREY: A declaration has been signed at Brussels withdrawing Article III. of the Agreement. Communications on this subject are passing between Her Majesty's Government and that of Germany, and as soon as they are complete Papers will be presented at once. No arrangement has yet been come to with France.

NEW WRIT ISSUED.

For Sheffield (Attercliffe Division), *v.* The Hon. Bernard J. E. Coleridge, Chiltern Hundreds.

MOTION.

ASSASSINATION OF THE PRESIDENT OF THE FRENCH REPUBLIC.

MOTION FOR AN ADDRESS.

SIR W. HARCOURT: Mr. Speaker, in moving an Address to the Crown praying Her Majesty to convey to the Government and people of France the sentiments of horror and indignation with which this House regards the fearful crime which has been perpetrated upon the person of the Ruler of a great and friendly nation, I know that I am expressing the universal sentiment of this House and of this people. It has been well said, Sir, that of all British interests the greatest interest is that of peace, and the first condition of peace is the maintenance of the most cordial relations and the most friendly feeling of goodwill between this country and France. Since the close of the great war at the commencement of this century, nearly 80 years ago, we have been always the friends and sometimes the allies of France. That those relations of close amity may be for ever preserved is the foremost desire of every statesman and of every patriotic Englishman. It is natural therefore, Sir, that we should approach the people of France on this terrible event with a heartfelt expression of our deepest detestation of the crime and our sympathy with that nation. Sir, I think that is the case, in public as in private life, that the presence of a great disaster obliterates all thoughts of more trivial events and sweeps away all minor incidents which may have ruffled the surface of things. A great sorrow brings together the society of nations as it does the society of men. On occasions like this we have but one thought, and that is a desire to evince our feelings of sorrowful goodwill towards our great and friendly neighbour. We have witnessed with admiration and respect the fortitude, the resource, and the perseverance with which that brave and ingenious and indomitable people have repaired the consequences of an immense misfortune and vindicated for France the place it has always held among the first nations of the world. The Republic of France has now outlasted each of the systems of Government which have ruled in that country since the great convulsion at the end of the last century. It has shown by its stability the hold which it possesses on the confidence of its people. It has by its energy and resource restored its own affairs, and in its relation with other States it has maintained the dignity of a great people and preserved the priceless blessings of peace. Amongst those who have contributed to the great and noble work there is no one who has played a more illustrous part than the President who has just fallen by the hand of the assassin. No worthier representative of the great Republic, whether at home or abroad, could have been desired than was found in the person of M. Carnot. He has added fame to a famous name amongst the most notable in the annals of France. He leaves behind him the imperishable record of an exalted station and great duties bravely fulfilled. His private virtues illustrated his public worth. His dignity, his moderation, and his wisdom were made known to all men. He brought good to France, and in bringing good to France he brought good to the world. In moving that this House should express its abhorrence of the crime which has caused his death and its sorrow for the heavy loss which France has sustained, we have thought we could find no better form of words than those in which this House conveyed its sympathy to the great and kindred Republic of the United States on the occasion of the murder of President Lincoln. I beg leave to move—

"That an humble Address be presented to Her Majesty, to convey to Her Majesty the expression of the deep sorrow and indignation with which this House has learned the assassination of the President of the French Republic, and to pray Her Majesty that, in communicating

Her own sentiments on this deplorable event to the French Government, Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime and their sympathy with the Government and the People of France."

Mr. A. J. BALFOUR (Manchester, E.): I might well leave this Resolution where it has been left by the Leader of the House, were it not perhaps desirable that I should add one word in order to emphasise the absolute unanimity with which this message of sympathy is sent by the British nation to the French nation. We have surrounded this message with all the formalities customary on such an occasion, but I hope, and I believe that those to whom it is sent will feel, that there lies behind it something more than a mere formal expression of our grief, and that we are speaking from the depths of our hearts. It is a national expression of a great national feeling. Sir, it is more than that. It is not merely the expression of the instinctive horror with which we have received the news of a great crime, nor the natural sympathy with which we have seen this great tragedy, nor our feelings for the loss of a great and patriotic citizen thus sustained by our near neighbours and friends. Sir, it is all this; but it is something more than this. It is the recognition of the community of interests and the brotherhood between the nations of the world, too often obscured by petty controversies and small causes; it is a proof that their sorrows are our sorrows; that their loss is our loss, and that this cruel and cowardly and this useless crime is not considered by us merely as an attack upon one particular member, however distinguished, of an alien Government, but it is a blow aimed at the interests of which all the nations of the world feel themselves to be the guardians in common. That the message sent with these feelings may be so understood by the French nation is my fervent hope and prayer; and in that spirit, Mr. Speaker, I beg to second the Resolution.

Motion made, and Question proposed,

"That an humble Address be presented to Her Majesty, to convey to Her Majesty the expression of the deep sorrow and indignation with which this House has learned the assassination of the President of the French Republic, and to pray Her Majesty that, in communicating Her own sentiments on this deplorable event to the French Government, Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime and their sympathy with the Government and People of France."

Mr. JUSTIN M'CARTHY (Longford, N.): I should not, Mr. Speaker, have added to the eloquent words which have been spoken on both sides of the House with regard to the terrible calamity which has befallen France but for one circumstance. Our feelings are all the same as to our regret at the loss of that great man—great by his very goodness—our horror at the crime and our sympathy with the nation deprived of his guidance and his inspiration. On these points we are all at one. There is only one common feeling amongst all parties in this House. But I do feel that the Irish National Party occupy a somewhat peculiar position, and that we are specially entitled and even called upon to speak words of sympathy with France. Everyone knows that the Irish people have been found for generations and centuries in sympathy with the people of France. We are proud to have contributed to the service of France some of the best and truest soldiers and statesmen France has ever had. One of the later predecessors of the lamented M. Carnot was an Irishman by descent and by feeling. Therefore, I think it would be in some degree peculiar if on this occasion the Irish Party were not represented. It is unnecessary for me to say more to show how sincerely we associate ourselves in this public, this national, this international expression of sympathy and sorrow.

Resolved, *Nemine Contradicente*, That an humble Address be presented to Her Majesty, to convey to Her Majesty the expression of the deep sorrow and indignation with which this House has learned the assassination of the President of the French Republic, and to pray Her Majesty that, in communicating Her own sentiments on this deplorable event to the French Government, Her Majesty will also be graciously pleased to express on the part of this House their abhorrence of the crime and their sympathy with the Government and People of France.—(*The Chancellor of the Exchequer.*)

To be presented by Privy Councillors.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 25th June.*]

[NINETEENTH NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 18.

Mr. BYRNE (Essex, Walthamstow) moved, in page 12, line 36, to leave out from "if," to the end of Sub-section (a), and to insert

"he is absolutely entitled thereto either in possession, or expectancy, or having a general power to appoint property by will, if and so far as he has exercised such power, or if, being real estate, he is entitled thereto from an estate tail in possession or to a base fee continuing after his death."

He said there had been a slight discussion in reference to this matter in Clause 2, but it was then suggested that he should postpone further debate upon it until the present Interpretation Clause was reached. Clause 2 of the Bill purported to show what property was taxable, and the first part of the definition in the present clause provided that property of which the deceased was at the time of his death perfectly competent to dispose should be taxable. More was included in the words "competent to dispose" than would appear to an ordinary reader from the words themselves. The Interpretation Clause provided that if a man had such an estate or such power as would enable him, if he were *sui juris* to dispose of the property, including a tenant in tail, whether in possession or not, he should be deemed competent to dispose of the property. The object of his Amendment was to provide that a man should not be deemed competent to dispose of the property unless he was absolutely entitled to it either in possession or in expectancy. He had used as large words as he could to express the ordinary sense of what a man was competent to dispose of. He also proposed to include all property over which a man had general power to appoint, if he had exercised that power and not otherwise. Of course, to an ordinary lay mind it would seem a rather extravagant thing to make taxable property of which a man was merely competent to dispose. He submitted that it was not reasonable to regard as part of a man's taxable property that which he had not attempted to deal with in any way. His Amendment further provided that a man should be deemed competent to dispose of property if being real estate he was entitled to an estate tail in possession, or to a base fee continuing after his death. He thought it was not reasonable if a man was entitled only to a base fee which did not continue after his death, and the property on his death went to an entire stranger, that such property should be dealt with as if he were competent to dispose of it. His Amendment would omit from the clause the provision that a man should be considered to be competent to dispose of property, although he was not *sui juris*, if he would have been competent to dispose of it in the event of his having been of full age. He was glad to see that the Solicitor General had placed upon the Paper an Amendment which would exclude fiduciary powers from the clause.

Amendment proposed, in page 12, line 36, to leave out from the word "if" to the end of Sub-section (a), and to insert the words

"he is absolutely entitled thereto either in possession, or expectancy, or having a general power to appoint property by will, if and so far as he has exercised such power, or if, being real estate, he is entitled thereto for an estate tail in possession or to a base fee continuing after his death."—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out, as far as the word 'whether,' in line 39, stand part of the Clause."

*The ATTORNEY GENERAL (Sir J. Rigby, Forfar), who was indistinctly heard, was understood to say that the Amendment went a very long way indeed, and struck deep into the principle of the Bill. The Government had adopted the words "competent to dispose" as pointing to a matter which everyone could understand, and which was different from ownership. The first and most important subject of the Amendment was that of power of appointment. He really thought that an Amendment of such breadth and extent ought to have been brought forward on the second clause.

Mr. BYRNE said, the Solicitor General had suggested to him when they were discussing the second clause that it would be more convenient to deal with the Amendment upon the Interpretation Clause, and he had therefore postponed it until now. He believed the Attorney General was not present when the second clause was discussed.

*Sir J. RIGBY said, his hon. and learned Friend was right, he believed, in supposing that he was not present. After all, however, his hon. and learned Friend, being a lawyer, must have known what "competent to dispose of" meant, and he did not think his hon. and learned Friend was free from blame in allowing words of that sort to pass on a sort of understanding that at a later period this Amendment would be moved. The Government had put the words objected to in the Bill because difficulties had been raised in the matter, and not that they really made any difference. The Government had been so often challenged to make their meaning clear that he thought they ought to be excused for endeavouring to do it in this case whether the words they had put in the Bill were absolutely necessary or not. The Government could not accept the Amendment.

MR. CARSON (Dublin University) said, he hoped that this Amendment, which seemed one of the most important on the Paper, would be discussed at greater length. The hon. and learned Member who moved the Amendment contended that they ought not to count as the property of the deceased that which he had in no sense received benefit from. His hon. and learned Friend would shut out property over which the deceased had had a general power of appointment, except so far as he had exercised it. If he had exercised it the property became his property, and it was right that it should be taxed; but it did seem extraordinary that they were to count as a man's property that which had never been his property, which he was given an election to make his property if he wished, but which, if he did not make that election, would go to a person who might be, and often was, a stranger to him. Supposing a man had a general power of appointment, and that during his life he released that power, would the property be looked upon as his, and be taxable at his death? So far as he (Mr. Carson) could see from the wording of the Bill, the man would be no longer competent to dispose of the property, having released the power of appointment, which was the only way he had of making the election to take the property. If in that way he could avoid having the property taxed as his property, and brought into aggregation, what was the difference in relation to this property between that and allowing it to go over in exactly the same way as if he had never exercised the release at all? It was reducing taxation to an absurdity to say that because a man did nothing they were to tax him as if the property were his, whereas, if he executed a deed declaring that he would do nothing, the property was not his, and should not be taxed? He submitted that the Government ought in all fairness to accept the Amendment of his hon. and learned Friend, and should not leave these matters dependent on the absurdities of conveyancing, which eventually must give rise to a vast amount of litigation. The next point of the Amendment was this: his hon. Friend did not think that an estate tail in remainder for which the testator had never received benefit, and which by reason of its never having come into possession went over to a perfect stranger to the family, and therefore had never brought a shilling of interest, either to the deceased or any member of his family, should be taxed. To say that they were to tax the estate tail in remainder as a portion of the estate of the deceased, or to aggregate it with his property for the purpose of increasing the duty on that, was an absurdity in taxation. A base fee, when it became a base fee in possession, was a valuable property, but by the form of the Amendment it was conceded that such a base fee ought to be taxed and aggregated for taxation. But if a base fee never came into possession at all, and therefore had not been a property in the ordinary sense of the word which was of any use to a man or his family, how ought that to be taxed, or why should it be taxed? He thought they ought to consider whether they ought not to accept the Amendment.

Question put.

The Committee divided:—Ayes 241; Noes 193.—(Division List, No. 130.)

MR. T. H. BOLTON moved, in page 12, line 39, to leave out "whether," and page 12, line 39, to leave out "or not." The Attorney General had said, with regard to a base fee, that it might last for all practical purposes as long as an ordinary fee simple. Of course, that was so, but it might also last a very short time, and it was therefore an interest of a very uncertain character. He suggested that while it might be an interest which might have to be taken into account for the purpose of paying duty, it was not such an interest as should be treated as property under the control of the person on whose death the duty became payable, property within his disposition, so as to be aggregated as to its value with the rest of the estate.

Amendment proposed, in page 12, line 39, to leave out the word "whether," and page 12, line 39, to leave out the words "or not."—(*Mr. T. H. Bolton.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

*Sir J. RIGBY was understood to say that if a tax were involved upon the estate, then in all probability the Estate Duty, irrespective of it, would be payable almost immediately, and therefore the relief would be inconsiderable in the case of a base fee from any point of view. He hoped the Amendment would not be pressed.

Amendment, by leave, withdrawn.

Mr. R. T. REID moved, in page 12, line 43, at end, to insert—

"but exclusive of any power exerciseable in a fiduciary capacity under a disposition not made by himself, or exercisable as tenant for life under 'The Settled Land Act, 1882,' or as mortgagee."

He said the Amendment was in compliance with a promise he had previously given, or an understanding which had been arrived at.

Question, "That those words be there inserted," put, and agreed to.

Clause, as amended, agreed to.

Clause 19.

*The LORD ADVOCATE (Mr. J. B. Balfour, Clackmannan, &c.), on behalf of Mr. R. T. Reid, moved, in page 13, line 29, to leave out from "of a" to end of line, and insert "gross value not exceeding five hundred pounds." He said the object of the Amendment was to bring the Scotch provisions into line with those settled in regard to the English provisions, the necessity for that arising from the fact that the Customs and Inland Revenue Act had separate sections—applicable to the two countries—one 33 and the other 34.

Amendment proposed, in page 13, line 29, to leave out from "of a" to end of line, and insert the words "gross value not exceeding five hundred pounds."—(*The Lord Advocate.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

*Sir C. PEARSON (Edinburgh and St. Andrew's Universities) said, he desired to put a question which was raised by the Amendment. He was very glad indeed that the Government had seen their way to reduce the maximum estate from £1,000 to £500; but he would remind the right hon. Gentleman that the figure of £500 was in advance by £200 of the maximum obtaining at present, which, he thought, was £300. He obtained an answer a few days ago from the Secretary to the Treasury to a question he put on behalf of a very deserving class of officials in Scotland—namely, the Commissary clerks, who answered to the Registrars in England. Some Commissary clerks were still paid by fees and not by salary, and, he asked, if it should turn out that those fees were materially reduced under the operation of this Act, whether it would be competent for the Treasury to consider questions of compensation? The Secretary to the Treasury assured him that if a good case were made out the Treasury would give compensation. He would remind the Government that in a similar case which happened about 12 years ago it was found necessary on the part of the Treasury to obtain the necessary legislative powers to grant that compensation, and what he wanted to know was whether the Government did not intend to put down a new clause in the present Bill empowering the Treasury, in case an occasion was made out for that compensation, to grant it according to the usual scale? He hoped the right hon. Gentleman would be able to give a favourable answer; otherwise, if claims for compensation were made out, there would require to be fresh legislation next Session, which would, of course, always create more difficulty. He would suggest that a short clause on the lines of Section 12 of the Revenue Act of 1882 could be added to this Bill with great propriety. He looked to the Government to fulfil what was practically a pledge given to him by the Secretary to the Treasury, and he was sure such a clause as he had suggested would pass without any opposition.

*Mr. J. B. BALFOUR: Whatever pledge my right hon. Friend the Secretary to the Treasury has given I am sure he will loyally fulfil. I was not present when he answered the question, but I will confer with him on the matter, and we shall see whether statutory powers are necessary to enable him to give effect to what he promised.

Mr. A. J. BALFOUR: Will that be at the end of the Committee stage or at the beginning of the Report stage?

Mr. J. B. BALFOUR: I am sorry that I am not in a position to answer that question. I did not know that this point was to be raised, otherwise I should have conferred with my right hon. Friend the Secretary to the Treasury in regard to it.

Sir C. PEARSON said, he did not mean that the Secretary to the Treasury gave any pledge that he would introduce legislation within the lines of this Bill; but if it turned out that such legislation was necessary to enable the Treasury to give compensation, he had no doubt the right hon. Gentleman would see his way to take those powers in the present Bill while it was before the House.

Question put, and negatived.

Question, "That those words be there inserted," put, and agreed to.

Amendment proposed, in page 13, line 32, after the word "security," to insert the words "or other debt, payment, or prestation secured upon heritage."—(*Mr. Graham Murray.*)

Mr. J. B. BALFOUR suggested the omission of the word "prestation," and the Government would then accept the Amendment.

Mr. GRAHAM MURRAY assented.

Amendment, as amended, agreed to.

Mr. GRAHAM MURRAY moved, in page 14, line 1, to leave out from "settled property," to end of line 2, and insert—

> "Shall mean property, whether heritable or movable, the title to which is by any disposition, will, deed of entail, settlement, or other deed given to any persons in succession, whether by way of life rent, or life rents and fee, or by way of substitution."

This Amendment, he said, raised a very important question, and as what he conceived to be a national grievance would be constituted if the Bill were allowed to stand as it was, he hoped that he should have the support of all the Scotch Members. The point with which it dealt was one which was really capable of being made intelligible, even to the dry light of the unprofessional intellect, because although, no doubt, it was wrapped up to a certain extent in technical phraseology, it had entirely to do with the exemption which was given by the Bill under the clause which dealt with the payment of 1 per cent. for settlements. The scheme of the Bill which was embodied in Clause 4 was that where they paid an additional 1 per cent. duty, besides the Estate Duty for a settlement, that settlement during the course of the settlement should be enfranchised and should not have to pay the full Estate Duty again until the property passed to somebody who was really competent to dispose of it. That had been, with one slight exception, successfully carried out as regarded the English portion of the Bill, and all he wanted was fair and equal treatment to Scotland in this matter. There was always a certain disadvantage from the Scotch point of view in proceeding in a Bill like this, making substantive propositions couched in English law phraseology and then proceeding afterwards by means of one Clause and applying them to Scotland because very often they found the form had a very awkward effect on the substance. So far as the form was concerned, the two systems of land rights in the two countries were completely different. In 1848 the Scotch law was assimilated to that in England, and whilst in Scotland they could do exactly what they could in England and no more, at the same time the forms of conveyancing were perfectly different. He proceeded to the application of it in the Bill. This privilege he had spoken of in the 4th clause was given in the case of settled property, and when they came to the Definition Clause they had disposed of, having to do with England, they found that settled property meant property comprised in the settlement, and they found that the expression "settlement" meant any instrument whether relating to real or personal property which was a settlement within the meaning of Section 2 of the Settled Land Act of 1882. In other words, they had given a statutory definition couched in English phraseology, in an English Act, which had no application to Scotland, and which, if they took it as it ran, could have no application to Scotland, because abounding in phraseology which was entirely foreign to Scotch conveyancing and Scotch legal notions; and accordingly they approached this subject with the fact that settled property had no technical meaning in Scotland. If they did not look at it in a technical way, but according to the ordinary English language, it was difficult to know what settled property meant. As, however, they were professing to use technical language in the definition, it made it first of all necessary to give a definition. The draftsman of the Bill, on the other hand, had proceeded in a curious way, because he had not proceeded to define what settled property meant for Scotland, although that expression, as a legal phrase, had no meaning at all. But he had proceeded to tell them what it was not. It was not an easy method of definition to define a method of exclusion, but he told them that settled property should not include property held under entail. Speaking roughly, if they took the majority of the large Scotch landed estates, these estates were held under entail. The Bill proposed not to allow settled property to apply to property held under entail. He said that was a very great grievance, because what was the result? Take the ordinary case of a man providing for his own family. Suppose he had four sons and an estate in England and Scotland. He knew an hon. Member sitting behind him who had a Scotch and an English estate. He would desire to settle these two estates in exactly the same manner, and if they left the law as it was the same thing would happen. But settle one in the proper phraseology of Scotch conveyancing and the other according to English conveyancing, and although the result as to succession would be exactly the same, the result of the Bill and the payments that would have to be made would be absolutely different. What would happen would be this. The father, A, had four sons, B, C, D, and E. He wished the eldest son to succeed first and the other brothers to come in turn. Suppose the father died, that B, C, and D died before they arrived at the age of 21, and that E eventually succeeded. In England, of course, the original Estate Duty of 1 per cent. would be paid on the death of the father, A, and no other payment would be made on the succession of C to B, and D to C, and E to D. But in the Scotch phraseology there would be duty to be paid on every one of these successions. He said that was outrageous. There was a technical answer to be made, which was that a Scotch entailed proprietor was competent to dispose because in the eyes of the law a Scotch entailed proprietor was a fiar. [Mr. J. B. BALFOUR: Hear, hear!] He thought that would be the answer given. He knew quite well that in the eyes of the law a Scottish proprietor was a fiar, which meant the equivalent of owner of the land, and that he might do what he liked with it. But if he did what he liked with it first of all he lost it, and the thing he had done was allowed by law. That was exactly the position of the Scottish entailed proprietor. The law said he could do as he liked with his own, that it would allow what he had done, so that the purchaser for value should not take; and, secondly, for having done what the law allowed he forfeited the property. To tell a man he was a fiar was not, therefore, much good, and what they should like to get at was the real substance of the matter. Although a Scottish entailed proprietor was a fiar, he was not competent to dispose of the property in the sense that those who did not understand the law, but who understood English, would suppose. It was quite true he could get an estate into his own possession, but how? By paying for it. He had to buy out the next interests. If there were three next heirs—which would be a typical case—he had to buy out these three heirs. What was left? His own interest, which was practically his life interest; and yet in the same breath the Government said, "Oh, if there is a life interest we agree that is a perfectly proper application of the principle of settlements, and we shall not charge." That was the English case. In the English case the settlement clause applied, and in the case he had put of a family they had not to pay a new Estate Duty upon each of these transmissions, because these various children who had died only took a life interest. For all practical purposes it was clear that all that a Scottish entailed proprietor could get was his life interest. Everything else went to somebody else because he could only get the estate into his own hands on condition that he should pay out to these men all that they would have got out of the estate if they had come after him; therefore, how could they on technical grounds or anything of that sort support this gross injustice between the treatment of the two nations? It might be said that they could avoid this by settling their property not by way of entail, but by life rent and fee. That was open to two objections. In the first place they would be committing a great injustice upon the present owners of entail in Scotland, and in the second place they could not alter all of a sudden the system of conveyancing. Persons who died long ago did not know of this Budget Bill, and they settled their estates according to the ordinary conveyancing practice of the day. A typical class of settlements in an English family where there were more sons than one was to give the sons a life interest and make tenants in tail of the issue of these sons. Just in the same way in Scotland the vast majority of the estates were settled by entail, therefore if this Amendment were not accepted a cruel injustice would be perpetrated on the present members who were under these settlements. But that was not all. If by refusing to accept this Amendment they forced people to get changing settlements and put them in the way of life rent and fee, they would really upset the work they had been doing since 1848 and the very useful Act passed by his right hon. Friend since he had been in this House. For years and years they had been working in Scotland as regarded heirs of entail to give them full powers to do everything they could with their estates in the way of charging for improvements, providing for their widows and children, bringing their estates into the market, and allowing free dealings in the way of doing all these things which they had been doing in England, and had been enabled to do by legislation which had its termination in Lord Cairns' Act. But the moment they got in the position of life rent and fee their hands were tied tightly, and they would be prevented from doing any one of these things or from doing anything in order to make the land be of the greatest benefit to the community at large. As regarded the phraseology of the Amendment, he was not particular as to that, but he desired that the heir of entail in Scotland should be practically in the same position as the person was in England at the present moment under the ordinary English settlement. He pressed this Amendment on the grounds of justice, and he hoped the Government would accept it.

Amendment proposed, in page 14, line 1, to leave out from the words "settled property," to the end of line 2, and insert the words—

"Shall mean property, whether heritable or movable, the title to which is by any disposition, will, deed of entail, settlement, or other deed given to any persons in succession, whether by way of life rent, or life rents and fee, or by way of substitution."—(*Mr. Graham Murray.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

*THE LORD ADVOCATE (Mr. J. B. BALFOUR) said, his hon. and learned Friend began by observing that the Bill as it stood would amount to the introduction of a national grievance. In regard to that, he could only say he should be one of the first to help to remove a national grievance if it existed, and one of the last to be any party to introducing one. He need say no more to satisfy the House that, in the judgment of the Government at all events, this clause was not deserving of that description. He entirely agreed with his hon. and learned Friend that the aim should be to give equal treatment to the two countries in regard to this matter. That certainly had been their aim in passing this part of the Bill. They had had repeated conferences with a view to accomplishing this between the Law Officers of England and Scotland and the highly skilled officials who administered the law applicable to both countries, and what was found in this part of the Bill was the outcome of the careful consideration given to the question at these conferences. Whilst his hon. and learned Friend had anticipated one of the answers he should give to the argument which he had advanced, he entirely disclaimed the suggestion that either that or any answer which he would offer could with any accuracy be described as a technical answer. This was not a matter of technicality depending on considerations of form as distinguished from substance, and he quite assented to the view that what ought to be done should be to bring about equality of treatment in substance, and not merely as matter of technical conveyancing. There was no difference between them as to what ought to be the governing principle in dealing with this important question; and, guided by that principle, the Government had decided to deal with the question in the manner proposed in the Bill. His hon. and learned Friend had pointed out, quite accurately, the difference between the English and Scotch law in regard to this question, and it was exactly in the difference between the nature of the rights given by entails in England and Scotland respectively that the solution of the question would be found. His hon. and learned Friend said that according to the English law of conveyancing a number of estates were carved out of one property; they created a number of interests which together made up the whole estate. But the Scotch heir of entail was a full and unlimited fiar. He had not merely a fragment of a property that was cut up into different estates; he was the full fiar or proprietor; and, indeed, if the Scotch heir of entail had had only a fragment of the estate instead of the whole of it he agreed that he ought to be treated differently from the way in which he was treated in the Bill. There was another argument which he regarded as a very crucial one, as giving the key to the mode in which the Government had dealt with this question, and that was that the Scotch heir of entail had the full power of disposition. The proposal of his hon. and learned Friend the Member for Buteshire was based on the assumption that the Scotch heir of entail had not the power to dispose. But the Scotch heir of entail had got the power to dispose; he did not need the consent of anyone to dispose, and if the Amendment were accepted he would be treated in a way that no one in England having a similar power would be treated. That was a matter which had been decided in the House of Lords in a case of Legacy Duty since the Bill had been brought in. The Lords decided that where a Scotch heir of entail had exercised the power of disentailing entailed money, and paid large sums to his sons as the value of their expectancies, because their consents were forced, he was nevertheless bound to pay duty on the whole estate, without even getting any deduction or allowance in respect of the sums paid to his sons. The reason of that decision was that the Scotch heir of entail had an estate of inheritance; and it was satisfactory for the Government to find that the view upon which the Bill was framed had been recognised to be the right view by the highest legal tribunal in the land.

MR. A. J. BALFOUR (Manchester, E.) said, there was always a certain relief in turning from one uncomfortable position to another uncomfortable position; and therefore the change from the technicalities of English law and English conveyancing to the technicalities of Scottish law and Scottish conveyancing would be welcomed by the Committee. He was glad to see that the Chancellor of the Exchequer had come into the House, because the case which had been raised by his hon. and learned Friend the Member for Buteshire in an extremely clear and able speech was one in which the right hon. Gentleman would see that there was a substantial grievance to be dealt with; and if it were not dealt with now it must be raised on the Report stage. In what did the grievance lie? He had collected his facts impartially from two excellent sources. Both learned Gentlemen who had spoken on the subject were agreed that where a man had the absolute disposition of the property which he had inherited, by being the last in an entail in Scotland, and therefore being in a position corresponding to a remainder in England, that that was a case in which, as in the case of a remainder in England, Estate Duty was properly paid when the man died. But what the learned Gentleman did not agree upon was the case of an owner of an entailed estate in Scotland, who though he might be said to have control over the successions of that estate, only got that control by paying for it. The Lord Advocate contended that such an owner was in the same position as the owner of a fee simple in England, and that he ought not to be treated as the hon. and learned Member for Buteshire thought he should be treated, as if he held under a life settlement in England. No one could doubt the side on which the real equity of the case lay. The process of settlement—he used the word "settlement," though it was not strictly accurate in Scotland—was the same in England and Scotland, to carry out the person other than the owner of the estate paid the duty, he thereby paid the owner's debt and he should be in the position of being his assignee to all the rights which the Crown would have had against the owner. Difficulties would arise unless an effective and trenchant remedy was given.

Mr. GRAHAM MURRAY said, he would not press the Amendment.

Amendment, by leave, withdrawn.

Clause, as amended, agreed to.

Clause 20.

Mr. HANBURY moved an Amendment providing that the Act should come into operation not, as the clause proposed, on the last day of May, but on the first day of August.

Amendment proposed, in page 14, line 34, to leave out the words "the last day of May," and insert the words "the first day of August."—(*Mr. Hanbury.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Sir W. HARCOURT accepted the Amendment.

Question put, and negatived.

Clause, as amended, agreed to.

*__Mr. H. FARQUHARSON__ (Dorset, W.) said, he moved to omit the clause from the Bill entirely. The effect would be the total abolition of the Tea Duties. It was perhaps strange that such a Motion should come from that side of the House, as the proposal was contained in the much talked of Newcastle Programme, and he was much surprised to find that, notwithstanding this, the right hon. Gentleman had again included the Tea Duties in his Budget. One of the great objections to the duty was its cost. It was impossible to say at what cost the innumerable Customs officers who kept watch and ward over the tea in the bonded warehouses were maintained, and the bonded warehouses themselves were a great source of expense. But it was disgraceful that tea, which was so sensitive and so quick at absorbing other flavours, should be by the Custom orders turned out at the warehouses from the original chests. So sensitive was tea that, although sent over in soldered packets, it could not be allowed to travel in the same ship with at all a strong-smelling cargo. Yet, on coming home here, 10 per cent. of it at least was turned out of the chests, and in order to be repacked again had actually to be trodden in by the feet of the labourers employed in the warehouses. For this reason alone it would be impossible to find an article with more claims to free entry than tea. Then, again, no less than 85 per cent. of the tea now used in England came from the British Empire, and how could it be right to tax the produce of our own flesh and blood in our colonies while we let in free French silks and foreign satins. Quite lately, too, the Government had prevented the Government of India from taxing English cotton goods, and how could the same Government with any consistency now propose to tax India tea? Of course, it was easily explained. The right hon. Gentleman wanted the Lancashire vote, and Lancashire was tired of so-called Free Trade and wanted the indirect Protection afforded by damaging the Indian cotton mills. But the strongest argument against the Tea Duty rested on broader grounds. Why was tea to be taxed, or tobacco? Who was the richer by tea being made dear? Every penny of the tax was paid by the consumer, while a tax on foreign manufactured articles competing with our own would be largely paid by foreigners themselves. In the East End of London the want and poverty was deplorable on account of scarcity of employment. Women had actually to make there 144 match boxes for 2¼d. because of foreign competition. If the Chancellor of the Exchequer wanted money let him tax foreign manufactured articles, such as prison-made goods from Germany, bounty-fed sugar, and Swedish match boxes, then he could give our people cheap tea and more work and wages at the same time. The Chancellor of the Exchequer might call it Protection, and so it was; but who would be afraid of advocating Protection when it meant protection for the labouring classes of our country from unjust and ruinous foreign competition?

Moved, "To leave out the Clause."—(*Mr. H. Farquharson.*)

Question proposed, "That the Clause stand part of the Bill."

Sir W. HARCOURT: One would suppose, to listen to the speeches which have been made during the progress of this Bill in Committee, that the House had not voted a largely increased expenditure on the Navy. No less a sum than £4,000,000 is involved in this Amendment. The Committee has spent I do not know how many days in an endeavour to get rid of one provision in connection with the Estate Duty; and now we have reached the Tea Duty. The next Amendment has reference to the duty on beer, and after that the Committee are to be invited to take off the duty on spirits; to be followed by an attempt to decrease the Income Tax. This is the position of the House of Commons with reference to the provisions for the increased Expenditure of the year. The hon. Member said he did not know how anyone was made richer by tea being made dear. That is a position I accept, but it applies not only to tea, but to all articles. I do not think anyone is better for paying more for an article than he would be for paying less. I do not defend the Tea Duty or any other duty or tax whatever. I should be extremely delighted to dispense with all taxes; but, at the same time, if the country thinks it is necessary to spend money, the House of Commons will surely support some honest means of finding it. Hon. Gentlemen opposite say, "Spend the money, and let the Government find the money; only we won't pay it." [*Cries of* "No, no!"] Who is going to pay under the proposal of the hon. Member that there shall be taxes on all manufactured articles? I presume the people who use those articles will have to pay for them. I am always glad to hear a candid confession of faith: it is not too common in these days. The hon. Gentleman has candidly and frankly advocated Protectection. I am not a Protectionist, neither are the other Members of the Government, and therefore the remedies proposed by the hon. Member for a repeal of the Tea Duty by putting on a universal tax for manufactured articles coming from abroad is one that the Government cannot accept.

Mr. H. FARQUHARSON: I said nothing like that which the right hon. Gentleman attributes to me. I am not in the least in favour of putting a tax on all articles. Indeed, the object of my Motion is to prevent the taxation of tea, an article coming from abroad.

Sir W. HARCOURT: The hon. Gentleman felt obliged to propose a substitute when he took off the duty on tea, and he certainly said, unless I misheard him, "Why not put a tax on foreign manufactured articles." That is not the view Her Majesty's Government take of the financial policy of this country, but I should be taking up the time of the Committee unduly if I attempted to argue that question. The Government have adopted the policy of Free Trade and stand by it; therefore, they cannot accept this Motion.

Mr. GOSCHEN: The right hon. Gentleman the Chancellor of the Exchequer has spoken as if he were the first Chancellor of the Exchequer who had been assailed with proposals for reducing taxation during the discussions of the Budget. Nearly every year when I was at the Exchequer a Motion was made for the reduction of the Tea Duty by the hon. Member for Leicester, whether there was a surplus or not. It was a display made by hon. Gentlemen opposite, and many hours were spent by those hon. Gentlemen in endeavouring to make such holes in my Budget as my hon. Friend wishes now to make in the Budget of the Chancellor of the Exchequer. Time after time the same course has been taken, but I will treat the right hon. Gentleman better than he treated me. I never remember that the Chancellor of the Exchequer or the right hon. Gentleman the Member for Midlothian discouraged those attacks; but I intend to return good for evil. I do not think it is possible to support the proposal of my hon. Friend, and I hope that it will not be debated at length. I think the Committee is anxious to get to the question of the Beer Duty. I remember the Irish Members moving Amendments night after night in the hope of making a hole in my Budget.

Sir W. HARCOURT: I did not do so.

Mr. GOSCHEN: No; but the right hon. Gentleman failed to persuade his Irish friends below the Gangway to abstain from moving Amendments. He had not the influence over them that he possesses now. I should not have said so much had not the Chancellor of the Exchequer, speaking as a Chancellor of the Exchequer, seemed to speak as if it was an unusual course to make such a Motion as the present. The course taken by my hon. Friend is by no means unusual, but I hope that the hon. Member will not think it necessary to divide against the clause.

Mr. J. LOWTHER (Kent, Thanet): I also would suggest to the hon. Member that he should not take the sense of the Committee on his Amendment. The right hon. Gentleman opposite spoke of this as a Protectionist Amendment, and said that not being a Protectionist he could not accept it. Well, I do not see any way to support it, though I am a Protectionist. If the hon. Member who moved the Amendment were prepared to ask the House of Commons to substitute certain taxes on foreign products, manufactured and otherwise, which I should be glad to support him in proposing, then I think the Tea Duty might very fairly be relegated to oblivion; but so long as no effectual substitute is forthcoming, I, for one, do not wish to part with any indirect tax. We are far too much relying upon direct taxation instead of indirect taxation, which I, for one, decidedly give preference to. I only wish hon. Gentlemen not to run away with the idea that if we do not adopt this Amendment, or enter seriously into the discussion of it, it is not because many of us do not know that the fiscal system of this country is based on an entirely wrong principle. I could mention many taxes that would be far more equitable and less onerous than the Tea Duty. I will not go into them now; but when a proper opportunity comes, I shall be prepared to contend that our entire fiscal system is rotten to the core and requires to be entirely remodelled and readjusted, and that taxes should be levied upon foreign products imported into this country, thereby obtaining in a fair manner contributions from the foreigner, instead of in the surreptitious manner the right hon. Gentleman is endeavouring to establish by means of Death Duties. In that way prosperity would be restored to many trades which are now being driven out of the country.

Mr. KNATCHBULL-HUGESSEN said, he had voted on more than one occasion with hon. Gentlemen opposite on this question. The Amendment was one which used to be proposed on every Budget by the hon. Member for Leicester. He (Mr. Knatchbull-Hugessen) had voted against the Budget of his own Party on more than one occasion—as against our fiscal system—and if a Division were taken that day he should vote for the Amendment of the hon. Member for Hampshire. The right hon. Gentleman the Chancellor of the Exchequer had said that the Opposition were prepared to deprive him of £4,000,000, but that they did not propose taxes in substitution for those they would abolish. But the hon. Member who moved the Amendment had proposed taxes in substitution. He (Mr. Knatchbull-Hugessen) was convinced that some future Chancellor of the Exchequer, though it might not be the right hon. Gentleman opposite, would have to contemplate the imposition of a fair duty on foreign articles, manufactured and otherwise, which competed with British industries.

Question put, and agreed to.

Clause agreed to.

Clause 23.

Colonel LOCKWOOD (Essex, Epping) said, he did not like the Committee to think he was opposing the present increase of Beer Duty as a representative of the brewers. On the contrary; he had no interest in them, nor any relation with them. The brewers were strong enough to look after themselves, or if they had wanted an advocate they would have entrusted the subject to abler hands. He had not ventured to interfere in this Bill before, as he was no master of finance. He had left the knotty points of law to learned Gentlemen to argue, but it was because he believed the proposed increase in Beer Duties would injure his constituents as agriculturists that he ventured to move this Amendment. He believed, and would endeavour to prove, that the extra duty would fall not on the brewers, who might be able to bear it, though even if they could he thought that suddenly to propose what was equivalent to a 1s. 2d. Income Tax on an individual industry, or 1 per cent. on ordinary shares, was a strong measure. Nor would it fall on the consumer, but it would fall with all its weight on the unfortunate producer of the raw material—namely, barley. It would fall on an industry crippled in every way, already taxed beyond its strength—on a producer living in a country where taxes were yearly increasing, and having to compete on unfair terms with foreign growers of the same material. Of course, he knew this would be a Party Division. It was no use inquiring why. They all knew it. Two points they might agree on, and little as he knew of finance, he knew they were true. First, the Chancellor of the Exchequer must have money. They had an increased expenditure, to part of which the Opposition urged him. He (Colonel Lockwood) was proud of it. This expenditure must be at present met by extra taxation. In the second place, they believed that the Chancellor of the Exchequer would endeavour to raise this in the fairest manner possible and in such a way that no industry would be injured by it. They believed that all should bear a fair share, and in short that the right hon. Gentleman tried, or ought to try, to get as near the equality of sacrifice as he could. That, of course, would be ideal taxation with an ideal Chancellor of the Exchequer. But some gentlemen opposite seemed to think that it was fair and sufficient to say, "If a man is rich and there must be extra taxes—tax him." But they knew that if this method were carried too far they would overreach them. Undue taxation upon one class would react upon others. Up to 1880 a Malt Tax, or really a Barley Tax, was paid on malt made and levied at the maltings. This tax, with the brewer's licence, amounted to 22s. per quarter, being thus levied on material. A quarter of barley paid a set duty of what its yield would be to the brewer. One quarter of English barley yielded 84 lbs. of extract and paid a duty of 22s., at the rate of about 3d. per lb.; whereas a quarter of foreign barley yielded 72 lbs. of extract, and paid a duty of 22s., at the rate of 3½d. This was equal to an extra duty of 3s. 6d. per quarter on the poorer producing or foreign barley, and acted as a sort of Protection Duty to the English or better producing barley. In June, 1867, came the Select Committee to inquire into the operation of the Malt Tax. No doubt agriculturists thought repeal of the Malt Tax would be beneficial to them. In July, 1868, the Committee reported that they believed that repeal or reduction of the Malt Tax would lead to an increase in the consumption of malt and to an increase in the growth of barley for malting purposes, and thus benefit agriculture. In 1880 the Member for Midlothian repealed the Malt Tax and substituted a Beer Duty, and he said in effect to farmers, "You get the repeal you wanted." To the Inland Revenue he said, "You will get 2s. per quarter by the change." To the cries of the brewers, who had to submit to an extra charge of 2s. per quarter, he replied, "Do not weep, you are going to benefit by Free Trade." He said, "I'm your best friend; I give you a free mash tub. You can use cheap foreign grain, or rice, or maize." He (Colonel Lockwood) confessed he regretted that the Chairman's casting vote carried the Report of the Select Committee. It had been satisfactorily proved that the agricultural party were wrong in their estimate and forecast of the effect of the repeal of the Malt Tax. They had hoped that the importation of malt would increase, and they contended that English barley would always fetch more for malting purposes than foreign. As a matter of fact, however, barley has decreased in price ever since. The prices realised had been as follows:—In 1880, 33s. 1d. per quarter; 1885, 30s. 1d.; 1890, 28s. 8d.; 1891, 28s. 2d.; 1892, 26s. 2d.; 1893, 25s. 7d. Thus, ever since 1880, barley, instead of holding its own, and instead of being used in greater quantities, had rapidly decreased in price. Again, he found that in 1880 3,150,000 quarters of foreign barley were imported, and in 1890 6,149,000 quarters. Not only were the agricultural party wrong, but the late Prime Minister was also wrong in his forecast of the future. The right hon. Gentleman held exactly the same opinion—namely, that the English farmer had nothing to fear from the importation of foreign barley. He added—

> "We have been receiving corn from abroad for the last 40 years, and in that time British agriculture has thriven under Free Trade more than ever before."

The present proposal of the Chancellor of the Exchequer would raise the duty to 27s. per quarter, and as that would exceed the value of barley, what was the outlook of those who grew it? Brewers said that they would not pay extra tax if they could help it, but would get it out of consumers by giving a weaker article. It might, perhaps, be said that that would be a good thing, but certainly it would not be an advantage to the farmers in his constituency, because, unluckily, the beer would be made with less barley and more foreign stuff. The brewer would use

4 per cent. less barley. At the end of the year he would have left, consequently, on his hands a proportionately larger stock. Next year he would purchase 4 per cent. less, and thus there would be a fall in consumption of 8 per cent. He believed the brewer would sooner use barley than foreign products if they could do so at a fair profit. Farmers were good customers to them, and large sums were sunk in malting, but this extra tax would force them into the cheapest market, and they would get it out of the producer by using raw grain and 7½ per cent. less barley. He had seen beer made in that way, and had even tasted it. It was difficult to detect the difference between that liquor and beer brewed from English barley, but it was not what an Englishman asked for, and he could not think that it was an honest way of doing business. The consumer expected to get beer made from the materials of which it professed to be made, and he did not wish to have it brewed from all sorts of trash. As showing the line of action likely to be taken by the brewers, he would read a letter he had received from a small country brewer. It ran—

> "I am pleased to see that you are going to move the rejection of the Beer Duty. When the head of my firm returned from the brewers' meeting, he said, 'Now, brewer, put on your thinking cap; my capital won't stand this extra 6d. It has to be found somewhere, and you must find it.' The result is we now run the same length from a 20-quarter mash, made up previously as follows: 15 quarters English malt, 3 quarters slake malt, English make, 2 quarters English glucose. The present: 10 quarters (20 cwt.) American glucose, 4 quarters English malt, 3 quarters Californian, 3 quarters U.S. slake malt. Who gains? The Revenue—proprietors hold their own. Who loses? The English farmer! His malting barley is not as good now as grinding previous to '80. The public ales brewed on the old style were liquid foods—muscle-making, strength-giving. The present, though well liked, are alcoholic; the little unfermented sugar makes heat, not energy; it is not a food. Is the Chancellor of the Exchequer aware that he is driving the staple industry from the country? Brewers must get their supplies in the cheapest market."

The letter concluded with remarks which were not of a very complimentary nature, and he did not think they were suited to the occasion, so he would not read them. But let them consider what the loss in the sale of barley meant to the farmer. The duty paid by brewers on barley up to April, 1894, represented £9,500,000. This, at three barrels to £1, represented 28,500,000 barrels. Taking four barrels to the quarter, a reduced consumption of 4 per cent. represented 284,000 quarters; and if the reduction were 7½ per cent. it would mean 532,000 less quarters. A fall of 4 per cent., therefore, involved a loss of £355,000, and of 7½ per cent. a loss of £665,000 on one industry. Could they view such a loss to the British farmer with equanimity? The Chancellor of the Exchequer might say that barley was not used for malting alone. That was so; but the difference in the price of malting barley and grinding barley worked out at 7s. per quarter, which meant his rent per annum. He had endeavoured to put the case of his constituents fairly, although perhaps he had done so inadequately, before the House, and he was sure hon. Members would not wonder that the farmers viewed with alarm any increase of taxation on their products and on an industry already so seriously crippled. Surely a House famed throughout the world for its generous instincts would endeavour to assist the weak and would hesitate before imposing this additional tax on this industry.

Amendment proposed, in page 15, line 36, to leave out the word "sixpence," and insert the word "threepence."—(*Colonel Lockwood.*)

Question proposed, "That the word 'sixpence' stand part of the Clause."

SIR W. HARCOURT: I have heard with satisfaction the pleasant and able speech of the hon. and gallant Member; but he must forgive me for declining to regard him as the real mover in this matter. He has come forward to represent an industry, but the real mover is the hon. Member for Wimbledon, who sits behind him, and who, on the first occasion, appeared on the scene as the opponent of any tax on beer. I think, consistently with the course taken through these Debates, it is always the person affected who is interested in somebody else. The millionaire does not care for himself. It is the poor widow and her small annuity that he cares for. That is always the case. The great landed proprietor with his palace and pleasure grounds does not care for himself. It is only the poor labourer that he cares for. And so with the brewer and distiller. They do not care for themselves. They are far too disinterested for that. Their feeling is entirely for the farmer and the agriculturist. It is extraordinary the disinterested point of view from which every interest regards the tax that affects them. It is a remarkable fact also that the landed interest is determined, whatever else happens, it shall not be taxed. The whole opposition has come from the landed interest. The main part of the Estate Duty—about five-sixths—will be paid by personalty, but personalty has not appeared to refuse to bear its share. We come to the next tax—the tax upon beer and spirits—and the landed interest again complain that they will be indirectly affected by that tax. It is clear, therefore, that whatever tax is imposed the claim is always put forward by the landed interest that their contribution ought to be different from that of other people. The hon. Member's object—and it is a legitimate object if he can accomplish it—is that beer shall be brewed exclusively from malt and hops. Will he get the hon. Member for Wimbledon to support that view? I would like to know what the brewers are going to say to that proposal. Are they going to accept the doctrine that beer is to be brewed only from malt and hops? because the fact is, as I shall be able to show, that enormous profits have been made, quite apart from this terrible Budget, from beer brewed from very different things than malt and hops. But there will be an opportunity under a future clause, on an Amendment by the hon. Member for the Sudbury Division of Suffolk, of inviting brewers to vote in favour of a proposition that the tax shall be remitted in the case of all beer brewed exclusively from malt and hops. The brewers will lose a great deal more than they will gain under this proposal. We have the information given upon the subject by the hon. Member for Wimbledon. He says very candidly that this tax would not fall upon the brewer. Why, then, do the brewers object? Why are these meetings of brewers and publicans gathered together up and down the country to agitate against this tax? Is it in order that they might preach the gospel of pure beer, brewed exclusively from malt and hops? We have a little light on this point, because it is not for the first time that beer has been brewed from materials other than malt and hops. Why were not all these meetings called before to protect the unfortunate agricultural interest from the evil practice of oppressed brewers? The hon. Member for Wimbledon says that in the year 1876, while 58,000,000 bushels of malt were used in brewing, 820,000 cwt. of sugar were used; in 1880, while there were 55,850,000 bushels of malt used, 1,146,434 cwt. of sugar were used; in 1887, the number of bushels of malt used sank to 52,319,000, whereas the number of cwts. of sugar used rose to 1,465,000; and in 1893, the malt used was 55,655,000 bushels, and the sugar 2,122,000 cwt. During all this time the brewers have been using less and less malt and more and more sugar, and why? Because it pays them better—a most sensible reason. I do not object to that for a moment; but if the hon. and gallant Gentleman who has moved the Amendment thinks that the brewers are going to use malt when using sugar pays them better, he is more innocent than I took him to be. [Colonel LOCKWOOD: I am.] He says the brewers are longing to use barley if they can only get it at a fair price. They have got barley at half the price which they paid before, but nevertheless they use less and less barley, and more and more sugar. The hon. Member for Wimbledon says that his own barley buyer in Norfolk has bought the best barley in the same market for a number of years, and from the figures he finds that in 1876 the average price of the best malting barley was 45s. 6d.; in 1880 it was 42s. 10d.; in 1887, 34s.; and in 1893 it went as low as 28s. Then the hon. Member for Wimbledon, who can get now the same barley for 28s. as he had to pay 45s. 6d. for in 1876, uses twice as much sugar as he did when barley was so cheap. Yet the hon. Member for Sudbury thinks that the brewers are anxious to use the best barley, and that if only they are spared the 3d. they will use nothing else. Before this Budget was introduced the hon. Member said that at the Institute of Brewing it was decided that 10 per cent. of raw grain could be used in brewing without spoiling the article, and the hon. and gallant Member testifies to that himself, for he tasted and found that the beer was just as good. Does the hon. Member really believe that the brewer who can brew just as good beer at a greatly less price is going to brew it from much more expensive materials simply in order to encourage the barley growers? *Sic notus Ulixes?* He must have a very imperfect acquaintance with brewers. Therefore, the notion that the brewers are the real patrons of the growers of pure barley is one of those fictions which do not correspond to the facts with which we are acquainted. I do not wish to speak disrespectfully of the trade. They are very good customers of the Department over which I preside; but I am very glad to think that these customers are in a very flourishing condition, and that the grievance of a 6d. duty will not be disastrous. I do not understand why the hon. and gallant Member makes two bites at a cherry. If he is really in favour of English malt, why does he allow 3d. to be put on instead of 6d.? He did not explain that. It is a very curious part of his argument on which he throws no light. In imposing heavy taxes you must see that they are drawn with the least hardship to those who pay them. If you get money by taxation of this kind, is there any commodity upon which you can more fairly raise it than beer and spirits? If you were to succeed in the course you are taking, the consequence is certain that hereafter you would have in this country nothing but direct taxation. If you refuse to tax beer and spirits, there is no other means of making provision for the great and growing expenditure of this country than direct taxation. If you refuse to-night to raise the money required by means of this tax on beer and spirits, to-morrow you must put it on the Income Tax. I am sufficiently old-fashioned in my financial notions, acquired in the school in which I have been bred, to make a proposal for increasing direct taxation accompanied by the taxation upon beer and spirits. Can the interests affected afford to bear this taxation? On a former occasion I gave some Returns. I will give some of the figures again. In 1884-5 the number of assessments to the Income Tax from brewers was 2,446, and the whole of their profits assessed amounted to £6,316,000. Ten years later the number of brewers assessed for Income Tax was 2,274, showing that the smaller brewers were being more and more absorbed by the great concerns, while the amount of assessed profits was £10,177,000, showing an increase of 60 per cent. in the profits of the brewing trade during those 10 years. But the general profits of trade under Schedule (B) increased, during the same period, only 13 per cent. In looking to see what trade is able to bear a moderate increase of taxation, is it right, or is it not right, to lay the increase upon that trade which shows an increase in profits amounting to 60 per cent., as compared with the general trade which shows an increase of 13 per cent.?

*MR. BONSOR: Does the right hon. Gentleman say that there are 2,274 brewers?

SIR W. HARCOURT: That is the number of assessments. That, I say, is a question worthy of our consideration. I have given these figures, but I will give some others. In 1882 the number of barrels of beer was 27,298,000, while in 1889 it was 28,064,000. That was the year before the alteration made by the right hon. Gentleman the Member for St. George's, which was equivalent to a duty of 3d. Has the trade fallen off since then? Last year, which was a period of extreme depression in trade, the number of barrels was 30,500,000, equal to an increase of nearly 10 per cent. over the consumption of 1889. Why is it that this trade has made such a great advance? The year 1893 was, as I noted in my Budget speech, one of the most disastrous years we have experienced, owing to strikes and various disturbing causes; yet in that year there was the largest amount ever known of beer consumed in this country, producing an increased duty of £80,000. What, Sir, is the reason for this enormous growth of the trade? I also gave some figures before as to the fall in price of materials used in the brewing trade, to which I will refer again. That fall is of a most remarkable character, and, if thought necessary, I will give the figures again. Without going into details just now, I may state that there has been during the period referred to—during the last 20 years—a fall of something like 30 per cent. to 40 per cent. upon all the articles used in brewing. The amount of duty is a small thing as compared with the cost of materials, and the great fall in the price of materials has not, moreover, been met by a corresponding decrease in the price to the consumer. It must, therefore, have gone into the pockets of the brewers. They have used cheaper materials; their old materials have become less expensive; they have used the substitutes referred to by the hon. Member in largely increased quantities; while all the old materials have fallen in price; they have been able to employ new materials which are cheaper still; and the result of all this has been that these great profits have been made. Well, Sir, I know the pressure that has been put upon people in this trade. We have heard a good deal about boycotting; but of all the boycotting nothing has been so severe as that which has been practised in this trade. If a Parliamentary Inquiry were instituted into that, it would reveal some remarkable circumstances. All persons have not, however, taken the view that this is a ruinous and oppressive tax. A letter was sent to me, which was published in April last, signed by Mr. M. W. Hodgson, of Messrs. William Butler and Co. (Limited), Wolverhampton, in which he stated that the effect of the new tax to the consumer would be but trifling; that it was not sufficient to affect the retail price; and stating that, in the main, he was favourable to the Budget proposals; and Mr. Hodgson added that he thought that the burden of added taxation which was rendered necessary to meet a large deficit had been fairly and justly distributed; and that, in face of the overwhelming evidence of the increasing popularity of beer as a national beverage, it was hardly possible to maintain that the industry of brewing was taxed beyond its power. What a pity it is that there are not more brewers with courage enough to hold language of that kind!—the hon. Member for Liverpool, for example.

Mr. W. LONG was understood to ask why he was referred to by the right hon. Gentleman? He was not sure whether the right hon. Gentleman intended to convey that he (Mr. Long) represented the wealthy brewers.

Sir W. HARCOURT: I understood that the hon. Member had some connection with the brewing industry.

Mr. W. LONG objected to being classed among brewers making large profits, to whom the right hon. Gentleman had been alluding.

Sir W. HARCOURT: If the hon. Member does not belong to that class it is, I suppose, because he considers it necessary, in the position which he holds, to use nothing but pure malt and hops, and under those circumstances he may not find it a paying concern. But perhaps in future he will follow the example of the hon. Member for Wimbledon.

*Mr. BONSOR: I hope he will. I should be glad, however, if the Chancellor of the Exchequer will tell me what it is he says I do use.

Sir W. HARCOURT: I supposed, from the hon. Member telling us on a former occasion all about the substitutes employed in brewing, that he employed them himself.

*Mr. BONSOR asked whether the right hon. Gentleman was going to tell him what it was that his firm used in the manufacture of beer besides malt and hops?

Sir W. HARCOURT: Is the hon. Member prepared to tell the Committee that neither he nor any other brewers have used anything in the manufacture of beer except malt and hops? If he makes such a statement I confess that it will astonish me greatly.

*Mr. BONSOR: I can tell the right hon. Gentleman to-morrow exactly what my firm used during the past year, but, as far I know, we used 125,000 quarters of malt, and a quantity of sugar, equivalent to 3,000 quarters.

Sir W. HARCOURT: Then in that case what is the meaning of the figures that the hon. Member gave us to show the immense increase in the quantity of sugar used in brewing? I can assure the hon. Member that I was not guilty of the impertinence of asking him to state what ingredients he uses in his particular business. I was merely speaking of the immense quantity of materials other than malt and hops that are used in the manufacture of beer by the trade generally. I may, however, point out that the Budget does not appear to have injuriously affected the brewing interest, because I observe that since the Budget has been introduced the price of shares in the great Brewing Companies has gone up. I should like to ask the hon. Gentleman whether he really believes that the price of barley has gone down in consequence of the Budget proposals?

Mr. BONSOR: All I can say is, that barley was quoted a fortnight ago cheaper than it has ever been before.

Sir W. HARCOURT: And so was wheat. I may tell the hon. Member that of late all grains have become cheaper, and that of all of them barley has fallen the least in price. We know why the price of grains generally has fallen; it is because of the importation of foreign grain. A great quantity of Russian barley has been coming into the country, and that is the reason why the price of the commodity has fallen, and not because of the Budget proposals. It is, indeed, the fact that the price of barley would have fallen even lower had it not been for the fact of great consumption of it in the manufacture of beer. Therefore, the assertion that the price of barley has fallen in consequence of the proposal to place an additional duty of 6d. a barrel upon beer is without foundation. I think that, upon the whole, the Committee will come to the conclusion that there is no inability on the part of the brewing trade to bear this moderate increased taxation of 6d. upon 36 gallons, which amounts to 144 quarts of beer. That was a point that was strongly dwelt upon by the ex-Chancellor of the Exchequer, whom I am sorry not to see in his place just now, when he imposed an additional duty upon beer, and I do not think that it can be contended that the additional duty which I am asking the Committee to assent to is an oppressive one. I desire to ask hon. Members opposite what course they propose to take in reference to this question? and I especially put that question to those right hon. Gentlemen who have been responsible in the past, and who may be responsible again in the future, for the finances of this country. Are they going to-night to take a course that will cut them off in the future from the right to increase the duty upon beer, even if the finances of the country require that they should do so? This is a point upon which I think we are entitled to an answer from hon. Members opposite before we go to a Division. If you are going to impose this increased duty upon beer, you will do so not because you object to an increased duty upon beer, but because you think that if you can get a majority you will be able to displace the Government. That is your object, under whatever guise or disguise you may seek to conceal it. That is your object; but look at the consequences of such a course of action to yourselves! By taking such a course you will be debarring yourselves in the future from increasing the duty upon excisable articles whenever the necessities of the defence of the country require that you should do so. That is the position in which, for factious purposes, the Conservative Party is going to place itself in the eyes of the country. Whether that will redound to its credit or not I do not know, but I have, at all events, ventured to tell hon. Members opposite what the consequences of their proposed action will be. If they now refuse to place additional taxation upon beer and spirits, they will lay down the principle that in future the whole additional Revenue of this country is to be raised by direct taxation, and I ask them whether it is worth while, in order to obtain a momentary and a temporary advantage, to establish such a principle of finance for the future. We, on the contrary, have proposed what we believe to be a fair system under which the pressure of taxation will be equally distributed. The money that the Government propose to raise must be obtained somehow, and where are you going to find it? By striking off 2d. from the beer and 3d. from the spirits, you will render the National Exchequer insolvent by some £600,000 or £700,000. You have already voted an additional expenditure of £4,000,000 upon the Navy, and are you now going to make this country appear before the world as an insolvent nation which is not prepared to meet its liabilities? I ask again whether you, who have been responsible for the government of this country, and who may very soon be responsible for it again, are willing to go before your countrymen with this shabby insolvency in the interests of the brewers and the publicans, and with the farcical pretence of the effect of our proposals upon the price of barley and malt, and say to them, "When it was our duty to provide for the expenditure of the country, we struck off 2d. from the beer and 3d. from the spirits, and left a deficit in the national finances in the face of a demand for an increase in the defences of the country"?

Sir E. ASHMEAD-BARTLETT (Sheffield, Ecclesall) said, he was sure that all who had heard the speech of his hon. and gallant Friend the Member for Essex (Colonel Lockwood), who introduced this Motion, would have recognised in it a moderation and a fairness which were in most striking contrast with the speech in which the Chancellor of the Exchequer attempted to answer it. He ventured to say, that of all the extraordinary anomalies and paradoxes——

Notice taken, that 40 Members were not present; House counted, and 40 Members being found present,

SIR E. ASHMEAD-BARTLETT said, he was saying that of all the extraordinary paradoxes and anomalies which could be presented to this House and the country, the fact that the Government who were responsible for the Local Option Bill should try to make up their deficiency out of the drink of the people, stood foremost. He saw opposite to him one at least of the prominent representatives of the teetotal movement (Sir Wilfrid Lawson), and he ventured to remind that hon. Gentleman and others who held his views of the enormous interests which were at stake in the trade which they were so fond of attacking, and against which the present duty was principally aimed. This trade paid £33,000,000 towards the taxation of this country, which was nearly one-third of the enormous Budget of the Government, and nearly enough to meet the expenses of the Army and Navy together. That sum was derived by the Excise from taxation on beer, spirits, and wine. The malt and corn used in brewing amounted to no less than 70,000,000 of bushels; there were no less than 2,250,000 acres of barley under cultivation, and 600,000 acres of hops, and the trade gave the means of maintenance to no less than 2,000,000 of people. Could anything, in view of these facts, be more absurd than the attacks made upon the brewing and licensed trades? No doubt the Representatives of the temperance interests would try and justify the extra duty on the ground that the consumption of these liquors was injurious to mankind. He disputed that altogether. Of all the intemperate people in the world, give him the advocates of temperance. The most intemperate and most foolish people in the world were the teetotal party of this country. To suppose for a moment that these excellent products would have been provided by Providence and not meant for human consumption was so absurd as to require no refutation. The true theory of temperance was moderation in the use of wine and beer. Moderation was most desirable; but to say that they should be entirely eschewed and destroyed was an utter absurdity. Well, the Budget proposed to place considerable extra taxation on beer and spirits—an increase amounting to 8 per cent. in the case of beer; but he maintained that the trade was already as heavily taxed as it ought to be. The Government declined to increase the taxation on wine, which was entirely a foreign product, whilst they proposed to increase that on beer and spirits, which were almost entirely English productions. At the last Election the Radical Party issued leaflets, showing that the poor man's articles of consumption—amongst which was beer—were taxed much more heavily than the rich man's wine. That was one of their stock cries to the electors, especially in the agricultural districts. They heard no more of that now. The poor man's beer was now to bear the brunt of the extra taxation, and the rich man's wine was to go free, and why? Because the results of the taxation upon wine proved to the Exchequer that it was impossible that wine could be more heavily taxed, and yet wine only paid 8 per cent., while beer under the new duty would pay at least 15 per cent. He commended that to Radical wirepullers and electioneering agents. Those who appealed to the country at the last Election on the ground that the poor man's articles were excessively taxed were now going to increase the tax on beer. It was singular and remarkable that new taxation upon articles of drink consumed by the poor compared with the articles of drink consumed by the rich, was as 15 to 8 per cent. He had taken some extracts from *The Financial Reform Almanack*, and that publication dealt with this matter practically; and he found that eminent Radical authority stated out of every 1s. expended, the consumers paid in taxation upon cocoa 1¾d., upon coffee 2½d., currants 3⅓d., raisins 2¾d., tea 3d., spirits 8½d., and tobacco 9¾d.; and making a calculation, which the almanack omitted, he estimated that every consumer of beer paid from 4d. to 5d. out of every 1s. in taxation. He thought these facts showed that the Radical Party were now not taxing the rich brewer or rich man, but were practically imposing the extra taxation on the poor man. The hon. and gallant Member for Essex (Colonel Lockwood) had said that the tax would not fall largely on the consumer, unless there was adulteration, or on the brewer, but mainly on the agricultural interest. He did not altogether agree with his hon. Friend. He believed it would fall considerably on the consumer, because although he did not believe the price of beer would be raised, yet it was highly probable that the consumer would get an inferior article. [Sir W. LAWSON: Hear, hear!] He did not quite see the point of that cheer. If the producer was driven to the use of inferior articles by unjust extra taxation he did not think it was a matter for exultation on the part of the so-called advocates of temperance, who were encouraging this extra tax. That could be the only *raison d'être* of the cheer of the hon. Baronet the Member for Cockermouth (Sir W. Lawson). His hon. and gallant Friend showed that the Malt Tax up to 1880 amounted to 22s. a quarter on barley, but under the proposed increased duty the tax per quarter upon barley would amount to between 27s. and 28s. per quarter. The price of barley now was between 25s. and 26s. per quarter, and it was therefore perfectly clear that the duty under this Budget upon barley would amount to a tax of over 100 per cent. on its cost price. However much the Chancellor of the Exchequer might see fit to rally the brewers, justly or unjustly, on the use of foreign produce, it was perfectly certain that, if they thus increased the taxation on English barley, they would drive it out of use, and encourage the use of such foreign products as rice, sugar, maize, and other articles in the manufacture of beer, the use of which would not benefit the English agriculturist. He well remembered when the late Prime Minister the Member for Midlothian (Mr. W. E. Gladstone) introduced his Bill for the repeal of the Malt Tax and substituting a direct tax upon beer that the right hon. Gentleman dealt, that he gloated — [*Laughter*] —he gloated with rhetorical satisfaction —[*Laughter.*] The hon. Gentlemen who treated that with ridicule were not in the House at the time and did not remember the speech of the right hon. Gentleman, but he did, and he remembered how the right hon. Gentleman dwelt with the utmost satisfaction upon the fact that rice, maize, sugar, and other foreign articles would soon be used in making beer. If that result had come about it had certainly not been for the benefit of agriculture. That anti-English policy was being further developed in the present Budget. The Chancellor of the Exchequer had just given them one of his well-worn speeches, which were now like old jokes, exhausted chestnuts. The right hon. Gentleman denounced the landed interest and said, "You tell us on every occasion that taxation is to fall too heavily on land and that is all you can say." They had heard that speech from the Chancellor of the Exchequer over and over again, *ad nauseam.* The right hon. Gentleman ventured upon a personal attack on the hon. Member for Wimbledon (Mr. Bonsor) and the Member for Liverpool (Mr. W. Long), and in regard to both those hon. Gentlemen he was practically obliged to withdraw his observations. The Member for Wimbledon got up and informed him that in his brewery, at all events, the proportion of English products was enormous—namely, some 125,000 quarters of barley to some 3,000 cwt. of sugar. [Mr. BONSOR: No, malt.] At all events, there was no doubt that a great proportion of that malt was of English growth. His hon. Friend, no doubt, wished to be strictly accurate, and therefore corrected him as to the exact words used. The Chancellor of the Exchequer had treated them to one of his well-known tirades against the landed interest, but the sort of reply which he had made to the arguments advanced by the hon. Member for Essex was mere bunkum. Then the Chancellor of the Exchequer had talked about the "monopoly of the liquor traffic," but he should like to ask him what that meant? Such a declaration had no intelligent meaning at all. There was no such thing as a "monopoly of the liquor traffic." Any man who could obtain a licence could go into the liquor trade, and that trade was not confined to any class of persons. The right hon. Gentleman's remark was one of those vain and wild phrases in which he frequently indulged. The right hon. Gentleman had also talked about "a shabby insolvency," if they refused this duty, but that was another remark which was devoid of meaning or intelligence. The Conservative Party were in power six years, but there was no talk of insolvency then. They reduced taxation all round whilst raising the Navy to a high point of efficiency. Lord Salisbury's Government lowered the Income Tax, the duties on tea, tobacco, and small houses. They practically reduced the National Debt by

£100,000,000, besides making great contributions in relief of local taxation. There was no more intelligence in taunting the Conservatives with "shabby insolvency" than there was in his observation about the liquor monopoly. Then the Chancellor of the Exchequer said that the price of the products used in the manufacture of beer had fallen 40 per cent. during the past 20 years, and he said that the brewers had gained that 40 per cent., but he doubted the accuracy of the 40 per cent. reduction; did he forget that the expenses of the brewing trade must have increased in that time? Wages were higher, buildings were more expensive, and the cost of horses, and so forth, had largely increased. But the Chancellor of the Exchequer ignored all this, and calmly told them that the diminished cost must have gone into the brewers' pockets. He ventured to disbelieve the right hon. Gentleman; he believed that the information given to the right hon. Gentleman must have been incorrect. Now, with regard to this extra duty, the Chancellor of the Exchequer concluded his argument with a statement that the brewing interest was best able to bear this impost, and he gave some figures which the hon. Member for Wimbledon pricked by a single remark. There were 10,000 brewers in this country, whereas, according to the Chancellor of the Exchequer, only some 2,275 were assessed to the Income Tax. What became of the other 7,500? Was it to be assumed that they paid no Income Tax whatever? The figures of the right hon. Gentleman were evidently of a very peculiar and select character, and no fair argument could be based upon them. But the right hon. Gentleman did give them some other figures with which they were able to deal. The right hon. Gentleman told them that the barrels of beer brewed in 1882 were 27,298,000 barrels, or that was the number on which the tax was paid, whereas, in 1893 there were 30,000,000 barrels, or an increase of about 2,300,000 barrels. The Chancellor of the Exchequer had altogether left out of calculation the fact that in these 12 years there had been an increase in the population which bore a greater ratio than the increase in the consumption of beer, so that he did not see the relevancy of the argument of the right hon. Gentleman. There could not be the slightest doubt that this duty would fall very heavily upon the agricultural interests. Whether the brewers used more foreign articles such as rice, maize, and sugar, than they formerly used did not affect the argument. The brewers might be wrong in the articles they used, but at the same time the agricultural interests might be seriously damnified by the extra taxation imposed by the Government. If they put an extra duty of 2s. per quarter on English barley it would tend to drive English barley out of the field as compared with foreign barley and as compared with the cheaper products, such as rice, maize, sugar, and other articles. Therefore, just as the action of the Government in imposing an enormous Estate Duty upon land would undoubtedly injure the landed interest, the farmer, the labourer, and the thousands of servants employed about the great houses and properties of this country, so there was not a doubt that by this extra Beer Duty they were imposing a heavy extra burden upon the English agricultural interest, at a time when that interest was least able to bear it. The argument was often used that this duty would mainly fall upon the wealthy brewers. No doubt it might, to a certain extent, fall on brewers who were wealthy, but during the last six years a very great revolution had come over the ownership of the great brewing properties in this country. The great brewing interest was no longer in the hands of a few rich men, but was held by thousands and scores of thousands of small shareholders throughout the country. The interest paid upon the brewing capital was nothing like the enormous proportion it had been represented to be. He believed the most accurate figures would show that the return on the capital invested in breweries, as a whole, amounted to less than 7 per cent. An estimate derived from the dividends paid on the ordinary shares must be most fallacious. The ordinary shares formed a very small proportion of the capital in breweries. In estimating the average amount paid upon brewing capital they must take into consideration the debentures and preference shares. Taking all these interests into calculation, he believed it could be shown that the average return to brewing capital was very little over 6 per cent., if so much; and that was received not by big monopolists, but by thousands upon thousands of small investors throughout the country. Therefore, if this tax fell upon the shareholders in breweries, it fell upon the small investors. If it should not be paid by them, but by the consumer, owing to the adulteration of the beer, the tax would fall upon the poor. So that this new tax was essentially a tax, not upon the wealthier, but upon the middle or the working classes. He had a Return of 21 English railways which showed an average profit of 4½ per cent.; 21 banks with a profit of 14 per cent.; 21 Insurance Companies, 22¼ per cent., and 21 miscellaneous Companies, 12¾ per cent. These latter included a Company called Brunner, Mond, and Company, which paid 50 per cent. When the Chancellor of the Exchequer told them it was fair to charge this extra tax upon the brewing interests, because they paid larger dividends than other interests, he stated that which could not be proved by an examination of the figures. This tax was not a just tax, but was a very heavy imposition upon the agricultural interests which could ill afford to pay it. It was a tax which came with a very ill grace from the Party who appealed to the electorate at the last Election on the ground that the poor man's beer was taxed more heavily than the rich man's wine. The poor man's beer would now pay 15 per cent., while the rich man's wine was only taxed 8 per cent. Because this duty was in itself inexpedient, because it would fall upon a valuable industry already very heavily taxed, if not overtaxed, because it was excessive in comparison with the taxation which other trades and industries already bore, and, above all, because it was a heavy burden upon the land and upon the agricultural interest which was suffering from great depression, and which required relief from, instead of additional, taxation, he should support the Amendment of his hon. and gallant Friend and oppose this extra duty upon beer.

SIR W. LAWSON (Cumberland, Cockermouth) said, he always learned something from the speeches of the hon. Gentleman who had just sat down, and he had learned now that beer was one of the products of Providence, which he never knew before. He thought it was made by the hon. Member for Wimbledon. He was very glad the Chancellor of the Exchequer had got to what they might call the last big fence in these proceedings, and he hoped the right hon. Gentleman would clear it that night as well as he did upon the Second Reading. Of course, the Chancellor of the Exchequer was bound to get this taxation to meet an increased expenditure. They all knew the circumstances under which he had to make his proposals for increased taxation. The regular scare came round. They had a Navy scare every three or four years as regularly as the years came round, and there had been a great demand that they should have a strong Navy—twice as big as any other Navy—and the Chancellor of the Exchequer was bound to find money for that purpose. That being the object of all this increased taxation, he thought there were no two classes in the country who would be so keen at raising the money as the land and the liquor interests, because he considered them the two most patriotic classes in the whole country—as far as words went. They were always talking of the first defence of the country—the Navy. As to the liquor men, he never saw such a "Rule Britannia" lot in his life. They sometimes did him the honour of attending his meetings, and during the whole of the proceedings they did nothing but sing "Rule Britannia." Instead, however, of being anxious and willing to show their patriotism by supporting the Chancellor of the Exchequer's proposal for raising this requisite money, they found them opposing it more than anybody else. The reason they were told that one class of people were not to pay was because their trade, that of land owning, was in such a bad condition, and now they were told that the liquor men were not to pay because their trade was in such a good condition. They were told if they found a trade increasing and prospering, if they put on this tax they were going to kill it, but whether depressed or flourishing no trade was to pay. Notwithstanding the attempt to minimise the matter by the hon. Gentleman who had just sat down, the liquor trade was very flourishing. He remembered some years ago, when trade was very bad in the country, a well-known gentleman in the trade said, at a meeting at Burton, that "Burton was the one green spot in the world." The landlords' fight was pretty well over in this Budget, and now they had a great combination against this liquor tax. Let them look at the party who formed this combination and see whether they had any reason in the course they had taken. Of course, first of all they had the hon. Gentlemen on the other side, all voting unanimously against this increase of 6d. He remembered reading in one of Marian Crawford's novels that "Beer is the great irrigator of Conservative principles," and he remembered the noble Lord the Member for Rochester giving what he had always thought was about the best summary of Tory policy that he had ever read. He believed it was the first speech the noble Lord ever made, and addressing working men, he said—

> "If you working men will help us to keep our land we will help you to keep your beer."

Therefore, he thought they were taking a very consistent and straightforward course. Then they came to some more allies—small in number, vigorous and able men. He meant the nine gentlemen who came from Ireland. He was rather surprised at the course they were taking, because he understood they were Home Rulers. But he found on the 11th of April, 1893, a Manifesto of the Unionist Alliance was put forward, and that 14 drink sellers gave to that Unionist Alliance £12,900, equal to £940 each, therefore he thought it was a very curious alliance these nine gentlemen were making with these great wealthy liquor-sellers in Ireland. Of course, he knew they were saying that they must support an Irish industry. That sounded very well, but what sort of an industry was this they said they must support in Ireland? He would not give his own opinion of it, because he was tainted. He would tell them what Michael Davitt said about this industry these nine gentlemen were supporting—

> "It is an industry which fills our lunatic asylums with its hopeless victims, our gaols with criminals, our streets with unfortunates, and tens of thousands of homes with squalor, want, and misery."

And for the sake of this industry these nine gentlemen were going to throw away the care and regard they used to tell them they had for Home Rule. They were straightforward, and he did not blame them. If two men had to ride on one horse, one must ride first, and in this case the nine gentlemen were very straightforward. They put whisky first, and Home Rule second. The third of the great allies were, of course, the trade. They had not heard them that night. They had only heard the right hon. Gentleman opposite, who took care to say he was not in the trade. He could not have spoken better for it if he had been. The trade was rather mysterious. They put out three theories, as far as he could understand, as to who paid this tax. First, they sometimes said the seller paid it; sometimes they said it was the buyer; and then they sometimes said that nobody paid it. He would take the three theories. Suppose the seller paid it. He thought that after the profits he had been shown to make the seller was the man who could very well afford to pay it. The Chancellor of the Exchequer had given an account of the great profits this trade made, but he would also give another instance. He got the other day accounts of the wills of 14 brewers and wine merchants, who died last year, and the total property they left was £3,291,000, or an average of £235,000 each. He thought that was a pretty good sum, and showed that if anybody could afford to pay the increased tax, it was the trader. The consumer, it was sometimes said, would have to pay, and they were consumed with a burning desire to relieve the unhappy consumer of having this sum to pay. Had the consumer to pay it? They had had no public meetings of anybody but the traders crying out against this taxation. What did the late Chancellor of the Exchequer say, when he put forward an increased Beer Tax in 1889? He said—

> "I beg the Committee to observe that I am obtaining my Revenue by the addition of a tax which cannot be felt by the consumer."

Even if the consumer did pay it was a very small sum indeed. Sixpence a barrel of 36 gallons was a penny on six gallons, which contained 96 half pints. If there was a man who drank a gallon, he only paid one-sixth of a penny, and he could escape altogether if he did not drink at all. If that was robbing the poor man of his beer it was only robbing him of one-sixth part of a penny per gallon, and he did not think, good honest drinker that he was, he could complain of that. One theory was that nobody paid the taxation. That was nonsense. They could not get bread from a stone, and they could not get taxation unless somebody paid it. The meaning of the matter was explained by *The Times* of that morning with its usual felicity. Talking about the Budget, it said—

> "But, if it is probable that by trade manipulations the consumer will, in the long run, have to pay the increased duty, we think it is both just and reasonable that the masses of the people should in this manner contribute to the increased cost of maintaining a State of which they are practically the masters."

But what did "trade manipulations" mean? It meant nothing more nor less than putting more water into the beer. That was a very good thing, too. He said the more water they put into the beer the better for the beer. Water was a product of Providence—though the hon. Member opposite thought beer was—and he said the more providential stuff they put into the beer the better it would be, because the man who drank the beer would suffer less, and the man who sold the beer would put more money into his pocket. It would be a blessing both to the man who gave and the man who received. Now he came to the temperance man. He read in *The Church of England Temperance Chronicle* that every increase of the tax made temperance reform harder to carry. If that were so, he supposed every decrease of the tax would make temperance more easy to carry, and that if they took off every tax and had free trade in drink it would, according to these authorities, be the quickest way to reform. He had seen an able letter from his hon. Friend the Member for South Tyrone, in which the hon. Member said that though anxious indeed to promote temperance, he was bound, on this occasion, to vote with his friends the brewers. Of course, it was very difficult to argue the financial point. He would set John Stuart Mill against his hon. Friend, and John Stuart Mill said that

> "every increase of duty is prohibition to the poor man."

If they made the increase so large that a certain class could not get it that must be prohibition to a certain extent, and he should have thought so long as they raised the larger portion of the Revenue, as the hon. Member pointed out, by promoting this drinking with all its misery; that if they tried to check this consumption by putting on some little additional price, it would be rather an additional obstacle than an advantage to the drinker. The brewers were not always wrong. He had known them right on the drink question before now. About 1830, when a Bill was introduced to make the sale of beer free, who went against it? The licensed victuallers, and quite right too. Free beer would be one of the greatest curses to this country. When the right hon. Member for Midlothian was led away into increasing the facilities for drink by introducing wine licences, who fought against it? The great trade fought against it. They joined with the prohibitionists and went on a great deputation to the Member for Midlothian, who was then Chancellor of the Exchequer, and *The Times* the next day said the deputation was composed of knaves and fools. He thought the hon. Member for South Tyrone would find he was not doing very much for temperance in the line he was taking up. He did not wish to be hard upon the hon. Member; he was far too old a friend for that. All he said was he pitied him most sincerely when he saw him that night driving through the Lobby in a brewer's dray. The hon. Member in his letter said—

> "The truth is, Sir W. Harcourt's proposals must be judged on their merits, wholly apart from temperance reform."

He agreed with the hon. Member. He could not honestly get up and say that this was a great temperance measure. It was, however, a great scheme of financial reform, and he wished to give the Chancellor of the Exchequer his thanks for the way he had carried on this measure, for the surpassing ability and patience with which he had fought it, and he hoped in an hour or two he would have his reward by seeing the failure of this extraordinary combination which he had described. He hoped the right hon. Gentleman would see the certain triumph of the great measure he had brought in, and also see that if the House of Commons were left to itself and not browbeaten and ridden over by any other place, it would be willing and able to pass great measures for the benefit of the people of this country.

*MR. BONSOR (Surrey, Wimbledon) said, he had not come down with a set speech like the hon. Baronet who had just spoken, nor had he that vivid imagination which the Chancellor of the Exchequer had displayed in his speech. In the first place, the right hon. Gentleman suggested that the Mover of the Amendment they were discussing (Colonel

Lockwood) was put up by the Member for Wimbledon. He could only assure the Committee that until yesterday he had no conversation with the hon. and gallant Gentleman. He was absent from the House the whole of last week; he had no idea the hon. and gallant Gentleman was going to move this Amendment; and if he had he should have insisted on him moving the rejection of the whole 6d. instead of taking two bites at a cherry. The imagination of the right hon. Gentleman went even further, and he quoted his (Mr. Bonsor's) speech upon the Second Reading of the Bill, and imagined that the various articles he enumerated in his speech were used in brewing, and that consequently there was a large margin left for profit. He stated, after having listened for some time to what he might almost call a personal appeal from the right hon. Gentleman to himself, that in his own firm the proportion of sugar that they used to malt was exceedingly small. He had since refreshed his memory on the subject, and he found that while his figures were very nearly accurate he could also inform the House that the sugar his firm used in brewing was of the very finest quality. [*Laughter.*] If hon. Gentlemen would only wait for the end of the sentence they would know why he said so. Sugar was used by his firm only in the most expensive beers they sold, and nothing but malt and hops were used in the cheaper beers that were really the food of the British public. He would go further. The right hon. Gentleman might say as, indeed, he said in his speech, "Why, then, are you so foolish as not to use those cheap articles and improve your profits by so doing?" He would answer the right hon. Gentleman. He had not the imagination of the right hon. Gentleman. He trusted he was a practical man of business, and his business experience had taught him that the self-interest of a manufacturer was to preserve his capital intact. If he lowered the quality of his article he injured his customers' credit; and he injured his own capital by injuring his customers. The right hon. Gentleman, again, asked "Why are these brewers' meetings held if you do not intend to pay this tax?" He again informed the right hon. Gentleman that it was because he valued his customers and the trade they did, and their customers who were the British public. If the right hon. Gentleman would increase this taxation up to a point where the brewing industry could not afford to pay it the brewing industry would, as he said in his speech on the Second Reading of the Bill, get other ingredients from which to brew their beer, and he ventured to say that, after all, those other ingredients would not make as good an article as was made of English hops and malt. The right hon. Gentleman, no doubt, was incredulous, but might he put a point to him upon a subject which possibly he knew better than he knew brewing. The right hon. Gentleman was aware of what happened in the claret trade. He was aware of the introduction of enormous quantities of light claret into this country. He was aware that light claret was knocked down in price to a point at which there was absolutely no profit, that the quality suffered, and that the public refused to drink it. The right hon. Gentleman would also know very well that, at the present time, there were various brands of champagne before the country. No doubt the right hon. Gentleman, though he evidently did not drink beer, sometimes drank a glass of champagne. [Sir W. HARCOURT shook his head.] The right hon. Gentleman had not even that experience. But he would venture to say this: that any hon. Gentleman in this House who went to the house of a friend and drank a glass of champagne expected to get a good glass of champagne; he went upon the credit of the house where he was entertained, and it took him some time before he found out that the article was not good. It was exactly the same with the consumer of British beer; if he was continually given beer brewed from cheaper articles, he would eventually cease to drink it, and the Revenue as well as the brewers would suffer. The right hon. Gentleman had founded the whole of his argument in his first speech upon the point that this was a direct tax upon the brewer. To-night he was surprised to hear the right hon. Gentleman argue in favour of indirect taxation. He did not understand how the right hon. Gentleman could reconcile a direct tax upon the brewer with his argument of this indirect taxation. If, in the first instance, the right hon. Gentleman had said that he was imposing a large amount of direct taxation in his Death Duties, and then turned round and said, "I must look for a certain amount of indirect taxation, and I shall put an indirect tax upon the consumers of spirits and beer—I shall look to the brewers and distillers to collect that tax for me"—he certainly would not be now speaking. But the right hon. Gentleman had gone out of his way to say that this was a direct tax upon brewers and a direct tax upon licensed victuallers, and he had quoted figures across the floor of the House to show that the brewers and licensed victuallers were well able to pay this extra direct taxation. The Committee had only to do with the Beer Tax this evening. The right hon. Gentleman knew as well as he did that the Beer Tax of 6d. extra a barrel—minimised as it might be by the hon. Baronet opposite—if it was a direct tax upon the brewer, amounted to an extra Income Tax of 1s. 3d. in the £1 on the profits of the brewer. The right hon. Gentleman quoted figures regarding the Income Tax Returns of 1883 and 1884, and of 1893 and 1894. He could well understand that he chose the years 1883 and 1884. The right hon. Gentleman did not inform the House that the year 1882 was a year of hop famine, and that the year 1883-4 was absolutely the worst year in the way of profit-making that brewers had ever experienced in this country. He did not inform the House as regarded the capital of those 2,300 assessments——

Sir W. HARCOURT: The year I quoted was 1884-5. It showed £6,316,000, and the year 1893-4 showed £10,177,000.

Mr. BONSOR said, the year 1882 came in the three years' assessment. The right hon. Gentleman must know that he had taken the most exceptional figures in favour of his own case.

Sir W. HARCOURT: I beg pardon. If the hon. Gentleman wishes it, in order to avoid that average, I will take 1886-7, when the produce was £6,802,000, as against £10,177,000 in 1893-4.

Mr. BONSOR said, the right hon. Gentleman did quote a figure upon which he got the lowest possible average, because if he took the following year it would have risen £700,000 on his own valuation. The Committee would understand the prejudice with which the right hon. Gentleman had approached the whole of this subject. The right hon. Gentleman had gone out of his way to make a direct attack on the trade, and, he might almost say, a direct attack upon himself as an individual. The right hon. Gentleman went out of his way to inform the Committee that he had dominated, in the first instance, his hon. and gallant Friend who moved this Amendment. He afterwards went on to say that he was dominating the country by a system of boycotting. He did not know what the right hon. Gentleman referred to, but his speech showed that he was acting with extreme prejudice against the brewing industry. He had only to say this: that, so far as he was able to collect figures, the profits of brewers at the present time were not the same as they were five years ago. The right hon. Gentleman had founded the whole of his argument upon these exceptional profits. He had taken 2,300 assessments out of 16,000 brewers in 1885-6, and 10,000 brewers who took out licences at the present time. He did not know how the right hon. Gentleman could reconcile those figures before the Committee, and he would strongly urge the right hon. Gentleman to give a Committee of this House to investigate those figures, and to abide by the result of that Committee, and he would undertake to say that, so far as he knew anything of the London trade, the assessments on the Income Tax of the London trade would prove less than they were five years ago. And yet the right hon. Gentleman based the whole of his argument upon the exceptional profits made by the brewers at the present moment, leaving out the remaining 8,000 brewers to whom he had alluded. The right hon. Gentleman threw a taunt at the big brewers of the country, and said they wanted to exterminate the smaller brewers. All he could say was this: that they had no wish to exterminate the smaller brewers. They were actuated by exactly the same feelings as every other trade was actuated by, and had no wish to drive the smaller competitors out of the market. It was to the right hon. Gentleman and the continuous extra taxation that this continuous disorganisation of trade was due. Speaking as a brewer, he said that there was no particular fun or pleasure in being a brewer. One was naturally assailed by the hon. Baronet opposite and by the right hon. Gentleman. One was naturally taunted with one's great wealth and power; but all he said was this: that so long as he was a brewer, he intended to brew for profit, and did not intend to brew at a loss. If he could employ his money better he would do so. This tax would not ultimately fall upon the brewing industry—though it was an irritating tax to it—but upon another industry after another harvest. He did not oppose the tax as a brewer. If the right hon. Gentleman called upon the brewers to collect an increased tax they would do it, as they had done before; but to inform them that it was a direct tax upon them and their trade they absolutely repudiated, and they told him that they were not prepared to pay it, and that they were not going to pay it. He thought there was nothing like plain speaking on this subject, and he could assure the right hon. Gentleman that if he thought he was going to crush the brewing industry by imposing this tax upon them he was absolutely mistaken. He cordially supported the Amendment.

*MR. WHITTAKER (York, W.R., Spen Valley) said, that money for Imperial purposes had to be raised somehow and from some source. If it was not raised on liquor, it must be obtained elsewhere. The point was, where was it to come from? The natural objection to a tax was that it would injure some particular trading class. Could that be said of liquor in the present case? He thought not. The experience of the past was that a small tax like this did not check trade. In 1889 the tax on beer was increased 2d. a gallon, but the sale of beer increased steadily for three years after the tax was increased, as compared with the previous five years. In 1890 an extra 6d. was put on spirits, nevertheless the sale increased in the following three years, as compared with the previous five years. The tax would not check the trade, unless the price was raised to the consumer; and it had been admitted that that would not be done. The tax would not be an undue burden on a particular class. The trade on which it would fall was an especially prosperous and an especially wealthy trade. The hon. Gentleman who had just spoken disputed that point, and questioned the figures quoted by the Chancellor of the Exchequer. But there were other tests. He would like to ask whether the retail selling price of liquor had fallen in the same way as the selling price of other articles manufactured in other trades? [Mr. BONSOR: It has.] He thought the working man did not find, at any rate, that he got his glass of beer across the counter cheaper than before. He would take another test as to whether this trade could bear a special tax and whether it was prosperous and wealthy. This test was to be found in the dividends paid by public Brewery Companies whose Reports had been published, and the figures proved that the last few years had been specially profitable for the Companies. They should remember that it was not now-a-days necessary to show that a trade was making larger profits to prove that it was better off as compared with other trades. If a trade in these depressed times only held its ground it was well off, but if it made larger profits it was indeed exceptional. He would show that the liquor trade was in that exceptional position. The Atkinson Company, of Birmingham, in 1890 paid 8 per cent., in 1891 9 per cent., in 1892 10 per cent., in 1893 12½ per cent. The Birkenhead Brewery Company in 1889 paid 8 per cent., in 1890 8 per cent., in 1891-92 9 per cent., in 1893 10 per cent. Clarkson's Brewery paid 8 per cent. in 1891, 9 per cent. in 1892, and 12 per cent. in 1893. The Commercial Brewery, Stepney, paid 7½ per cent., 8½ per cent., and 9 per cent. Dunville, in Ireland, had paid a steady 20 per cent. A brewery at Grantham had paid 9 and 11 per cent.; the New Westminster Brewery 8 and 10 per cent.; Tennant's, at Sheffield, paid 8 per cent. in 1889-90, 9 per cent. in 1891, 10 per cent. in 1892-93. M'Ewan, of Edinburgh, paid 10 per cent. in 1890-91, and 15 per cent. in 1892-93. The Kirkstall Brewery paid 10 per cent. in 1886, and 15 per cent. in 1887, 20 per cent. in 1888-89, 25 per cent. in 1890-91, and 27½ per cent. in 1892-93. The Albion Brewery paid 12½ per cent. in 1889, and 16¼ per cent. in 1891-92-93.

MR. BARTLEY; Can the hon. Gentleman give us the profits of Whitbread & Co.?

MR. WHITTAKER said, he could. The profits of Whitbread & Co. in 1891-92 were 12 per cent., and in 1893 13 per cent. No other business in the country showed similar progress in the dividends paid. They had been told that evening that the average return on capital invested in breweries was 7 per cent. Accepting that as a correct statement, he would point out that the average return on railway investments was slightly under 4 per cent. It was an especially prosperous trade, and especially prosperous during a time when other trades had not been prosperous. It was, moreover, a temporary tax, and it was consequently only fair that it should be put on the backs of those who were best able to bear it. On fiscal, and not temperance, grounds, it was a tax that could only be regarded as fair and just, falling as it did on one of the most prosperous trades in the country.

SIR F. MILNER (Notts, Bassetlaw) held that brewers were not asking for exceptional treatment at the hands of the Chancellor of the Exchequer. They were not even asking for equal treatment. They were asking for something like just and fair play. He thought that they would find when the Division took place that there was a very considerable minority in the House, including hon. Members on the other side of the House, who were in favour of the principle of justice to brewers as well as to others, and he might further say that but for the fact that a certain section of Members in that House were bound to support any proposal that the Government might make, without regard to argument or considerations of justice, the majority in favour of the Amendment would be very considerable. Those who were connected with the brewing and licensed victualling trade generally had occasionally been termed the milch cow of the Chancellor of the Exchequer. That cow had been a very patient, prolific, and uncomplaining beast in the past. She had ministered to the necessities of the Chancellor of the Exchequer for many years past, and on more than one occasion she had saved a Chancellor of the Exchequer from confusion and the State from bankruptcy. But there had never yet lived a cow which could not be drained dry, and some day, if Chancellors of the Exchequer persisted in making up every deficiency that might take place by placing a tax upon the brewing and the distilling interest, they would find that they had killed the cow that gave the golden milk. The Chancellor of the Exchequer justified these fresh impositions on the liquor trade because the brewers and distillers were successful in business. But he would remind the right hon. Gentleman that there were other vocations which were equally successful. Personally, he did not profess to be a financier, and he did not suppose it was a sound system of finance, but he admitted that in a case where a large additional sum of money was to be raised for the expenses of the country it was perfectly justifiable that the principal burden should be placed on those who were most able to bear it. But, in the present instance, he thought the burden should be shared equally amongst all those who had sufficient means at their disposal to provide the necessary funds. He would remind the Chancellor of the Exchequer that a good many other commercial men, however, had been successful in business besides brewers, and why should these be called upon exclusively to meet the demands of the Exchequer? There was an hon. Baronet on the Ministerial side of the House who represented one of the divisions of Whitechapel, and who had been uncommonly successful as a banker, and many brewers would be most thankful to exchange their incomes and dividends with him. Why did not the Chancellor of the Exchequer turn his attention to the tax-paying capabilities of the class to which the hon. Baronet belonged? He thought it was unjust to always put increased taxes on the same trade whenever it was necessary to increase the revenue. The Chancellor of the Exchequer, in justifying the tax, dealt with the enormous profits made in the brewing trade. But the right hon. Gentleman took those figures from a person who, as it turned out, knew as little of the business he had been talking about as the right hon. Gentleman himself; and it had been proved that the statistics were absolutely incorrect. He admitted that in the past enormous profits had been made by certain firms in the brewing trade, and if it were only those houses that were hit by the increased tax, though still unjust, it might be condoned. But for one that had made a large fortune in the trade there were enormous numbers who found it difficult, especially in later years, to make the two ends meet; and he thought some consideration should be shown to those struggling traders. This tax would press very heavily on the small traders, and he believed that in many cases they would be driven out of the trade altogether. The strong advocates of temperance would admit that there was something in what he said. It was not desirable to drive out the smaller class of brewers from the trade. The small brewer was very particular as to the quality of the beer he turned out and the character of his houses. It meant ruin to him if the quality of his beer was not suitable to his customers, or if, through houses being badly conducted, he lost his licences. Although the large brewers were particular in these respects there was a greater incentive to the small brewers to see after such matters. In driving them out of the trade the Chancellor of the Exchequer would be doing an injustice to them and an injury to the cause of temperance. The brewer, no doubt, would use every effort to minimise the effect of this Bill upon himself. He would have recourse to substitutes for malt and hops ; at any rate, he would be unwilling to give the same price for his barley as formerly, and he was certain that this very year they would see a considerable fall in the price of barley. That meant, of course, a very serious thing indeed for the agricultural industry. He was not saying this for the mere sake of saying it, but he was speaking from his own knowledge, when he said that the agricultural interest would suffer through this measure far more than the brewing interest. There was also another objection to the tax—namely, that its effect would be to reduce the quality of the beer. He was aware that with certain hon. Gentlemen opposite that argument was useless, and that hon. Members who were professors for water did not believe that there was another side of the question at all. He had drunk water and had contracted a serious attack of typhoid fever, from the effects of which he was likely always to suffer, and the only time he was ever the worse for liquor was after indulging in three bottles of a temperance beverage called ginger ale. The right hon. Gentleman the Member for Newcastle, speaking to his constituents the other day, said—

> "The brewers and distillers are crying out very loudly against this tax. I think the professional man has far more reason for grumbling, if grumbling there is to be. I am a professional man myself, and I think I have far more reason for grumbling than the brewers have. My reason for grumbling is having to pay an extra penny on the Income Tax, while the brewer and distiller have to pay an extra 6d. on their whisky or beer."

But the right hon. Gentleman forgot that the unfortunate brewer and distiller had to pay the extra 1d. in the Income Tax as well as the extra tax on the commodity he manufactured. The right hon. Gentleman the Member for Newcastle did not appreciate the injustice of the tax which was being put upon the brewers' trade in addition to the Income Tax. He believed the Division would show that there was a large minority of hon. Gentlemen who recognised that every legitimate trade ought to receive fair treatment, and that it was not right or fair for the Chancellor of the Exchequer to always impose additional taxes on the same trade in order to raise the revenue which might be necessary.

Mr. WHITBREAD (Bedford) said, he would like to say a few words, although he saw the House was getting somewhat impatient for the close of the Debate. [*Cries of* "No!"] In the first place, he would like to endeavour to remove some misapprehensions which he thought existed in the minds of hon. Members, and perhaps the public mind, in regard to the statements which were made by the Chancellor of the Exchequer on a previous occasion in dealing with this tax. He did not at all believe that the Chancellor of the Exchequer had taken up the matter with any prejudice against the brewer or the distiller. The right hon. Gentleman had, he thought, the other day, quite fairly and properly laid down the doctrine on which a Chancellor of the Exchequer should act. He said that a Chancellor of the Exchequer ought not to act from moral considerations or any feelings of that sort. He ought to be guided by fiscal considerations alone. No doubt that was true. On a former occasion the Chancellor of the Exchequer used words which were very apt to lead to a false impression. He referred to the occasion when the right hon. Gentleman was speaking of the ordinary profits made by the trade in London. He had no doubt that the right hon. Gentleman's emissary made his calculations with perfect accuracy, but the effect of the speech was to leave the impression that 80 per cent., 90 per cent., 150 per cent., and 230 per cent. was a profit which applied to the whole business of the publican. That was, of course, the greatest possible error. The right hon. Gentleman could not have intended to convey the idea that this was the profit upon all the articles sold by the licensed victualler. He ventured to say that in any trade there was some single article upon which the profits were larger than upon others, and that in many cases articles were sold at a loss. In many cases some one article bore a profit out of all proportion to that upon others. He desired to illustrate this meaning, and, looking round, he cast his eyes upon tea, and he ventured to ask, What was the profit upon a cup of tea? Upon inquiry he found that in the humbler establishments a pint mug of tea, with sugar and milk, varied in the London district from 1d. to 1½d. In other places, a little higher in the scale, without going to Piccadilly, as the Chancellor of the Exchequer did for his illustration and his samples, he found that a half-pint mug was sold for 2d. and at other places higher up still for 3d.

An hon. MEMBER: What is it in the House of Commons?

MR. WHITBREAD said, he would not venture to inquire into that subject. Possibly the frequenters of the Tea Room could say something upon that subject; but when the Chancellor of the Exchequer talked of a profit on spirits of from 90 per cent. in Mile End to 230 per cent. in Piccadilly, he ventured to remind him that the profits upon a cup of tea bore no proportion to those figures. In the humblest establishments where tea was sold at 1d. per pint the profit was never so small as 230 per cent. It ran up to three times the highest figures which the right hon. Gentleman had mentioned as the profit on brandy in Piccadilly. No one in his senses, however, would argue that therefore the people who kept coffee-houses and who sold tea were making undue profits all round, and ought to be taxed? Many articles were sold not only not at a profit, but really at a loss; and everyone knew that there was rent to pay, light to be found, service to be provided. In their case it would be absurd to hold up the profit on a single article and so argue that those establishments where they made immense profits upon one article made them upon all. But he would remind the Committee that in the case of tea it was a voluntary subscription. People need not drink tea any more than they need drink alcoholic liquors. If they did not like the national beverage they could always fall back upon the natural beverage, sometimes with a good supply of nature in it too. He had dwelt so long upon this point because he could not help thinking that there was a good deal of fallacy about the figures quoted by the Chancellor of the Exchequer, and he would ask the House to apply the same considerations to the case of the publican as they did to that of the coffee-house-keeper. They had no right to apply any other rule—they had no right on a question of taxation to import any outside feeling, but they were bound to do strict justice all round. He hoped the Committee would act in that spirit. Then as to the profits of the brewers. He had no means of testing the figures of the Chancellor of the Exchequer. Last year, no doubt, was a singularly successful year, but it was not a question whether the profits of the trade had grown in 10 years from £6,000,000 to £10,000,000 per annum, but what was the profit upon each £100 worth of capital? The Chancellor of the Exchequer never touched upon that point, but what he would tell him was this, that while the materials had been cheaper—much cheaper than they were—the cost of conveying the liquor brewed to the public had become enormously larger. In the 10 years this cost had exceeded by a far larger ratio the profits. The two things were quite compatible. As materials got cheaper and as profits increased brewers were compelled to bid higher prices for the houses which were the channels for conveying the liquor to the consumers. Thus, the net profits now made on £1,000 of capital invested in the brewing trade were not so great as they were 10 years ago. The whole argument used was that the brewers were to be taxed because they were making large profits. But what about others? Was there no one else making profits? He had seen Chancellors of the Exchequer following each other, and there was a sort of family likeness between them all. He thought there was a sad lack of fertility and invention on the part of Chancellors of the Exchequer. The moment right hon. Gentlemen were in a difficulty they had recourse to the brewer and distiller. The present Chancellor of the Exchequer had, no doubt, opened a new line in one direction, but was his ingenuity exhausted when he had made the dead hand relax a little? Was there no living hand that could be made to relax? What about the bankers? Why should not his right hon. Friend turn his attention to them? He thought that his right hon. Friend would find that the bankers were making far larger profits than the brewers. Personally, he did not object to paying his share in respect to the demand made for increased armaments, but he thought that turn and turn about would be a very good rule to apply in regard to increases of taxation, and he thought that some of his hon. Friends should stir up the Chancellor of the Exchequer to see whether some other class could not be made to share the burden. The efforts which had been made on former occasions by former Chancellors of the Exchequer had not encouraged the right hon. Gentleman. They had tried to put a tax upon matches, but the proposal was not popular. They had tried to put a tax on wheels, but the hon. Member for Southwark put a spoke in that. But the brewers and distillers should not always be specially selected for these imposts. They all knew that it was the cry for an increased Navy that called for the present increase in taxation. Although Englishmen had a healthy habit of under-estimating themselves and over-estimating their neighbours, still he did think that the cry was warranted in the present case, by reason of the insufficiency of the margin. He was not ashamed that he joined in the cry for an increased Navy, but he did so with his eyes open. He knew that the cost of the increase could not be met out of the ordinary Revenue, and he quite expected his branch of trade to be called on for a contribution. Indeed, he could hardly remember an instance when they had not been called upon to bear a share in any new taxation. The Chancellor of the Exchequer, in proposing the increased tax on liquor, stated that it was intended to fill a gap between the present and the time when the Death Duties would be in full bearing. He (Mr. Whitbread) and some of his friends thought it would be a point of great importance to secure that the intention thus announced should be put into plain words in the Bill. The right hon. Gentleman consented to this, and he thought they had secured a most valuable concession, and one which was not often given to them. As a friend of the Government, having gone to the Chancellor of the Exchequer and received the concession, they could not turn round and treat the whole matter as some hon. Gentlemen opposite did. If he were to do so, he would say there was an end to asking for concessions, as there certainly would be to obtaining any. This was not the first time, and it would not be the last, that they would have a contest with the Government, and if he and those who assisted him in obtaining the concession from his right hon. Friend were to act in such a way, they would be doing something very wrong in their own interests. A great difference of opinion existed as to who would pay the tax. He spoke for himself in this matter. Much depended upon whether the brewers believed the tax would really be for one year only. If they believed that, he could not help thinking that any successful man would hesitate a long time before he altered the gravity or quality of his beer or the material he used for the sake of avoiding a temporary impost which was to terminate at the end of the year. If, however, it was to be an impost laid upon them permanently, he did not say that competition might not drive all brewers to try to get cheaper materials. But for a temporary impost, he thought that, as a mere matter of trade expediency, it would be a great mistake to take such a risky step as to alter the quality of the beer.

Mr. BARTON (Armagh, Mid) said, he was sure that those who represented the shareholders in any of the great Brewery Companies must appreciate the arguments of the hon. Member who had just sat down; but, at the same time, they would naturally ask how the hon. Member proposed to reconcile the vote which he was about to give with the arguments he had used. The hon. Gentleman had said plainly that the right hon. Gentleman the Chancellor of the Exchequer had based his proposals upon facts and figures which he felt bound to contradict.

Mr. WHITBREAD: I have not contradicted a single figure that the right hon. Gentleman has laid before the Committee.

Mr. BARTON said that, in any case, the right hon. Gentleman's figures did not support his case. The right hon. Gentleman had made imputations against the brewers of this country, against which they had been unable until that moment to defend themselves. The right hon. Gentleman had throughout misrepresented the position of the brewers, and had placed them before the country in a false light. It was a most grave matter that the Chancellor of the Exchequer should, for the first time, have sought to put a direct tax upon a particular class of traders. All the right hon. Gentleman's arguments were in favour of indirect taxation, but his proposal undoubtedly was to impose a direct tax upon brewers, and not an indirect tax upon the consumers. He should like to hear from the right hon. Gentleman whether he proposed this tax as one that would fall upon the brewer or as one that would fall upon the consumer? The right hon. Gentleman had to-night rested his case upon the large profits which he said were made by the brewers, but he had arrived at his figures by taking the profits which the brewers made in the year 1883-84, which was the worst year they had ever had, and comparing them with those of 1893, which was a fairly prosperous year. That was a course which was very likely to mislead the country upon the question. The right hon. Gentleman said that the large brewers were crushing out the small brewers, but it was clear that a heavy increase in the taxation of any particular trade must necessarily ruin the smaller traders. The right hon. Gentleman had further said that the fact that the larger brewers held tied houses would account for the smaller brewers going to the wall, and he quoted the case of a firm of which he (Mr. Barton) was a director. But in the case of Guinness and Co. the firm held no tied houses at all, and although there were very few tied houses in Ireland, the smaller brewers in that country were being rapidly crushed out of existence. The suggestion of the Chancellor of the Exchequer was, he was afraid, simply made in order to import prejudice into this discussion. Then the right hon. Gentleman had referred to the deterioration of the materials used in the manufacture of beer. Here, again, he would point out that in Ireland nothing but malt and hops were used, and the taste of the people was so good that they would at once discover if the materials of which the beer was made were deteriorated. But many brewers would be found to deteriorate their materials in order to bear the tax; and not only would the consumer suffer, but the farmer also, because good barley would no longer be used. The effect of this policy would be that the honest trader would suffer, and the trader who resorted to other methods would escape. He must complain of the insults which throughout the Debate the Chancellor of the Exchequer had thrown at those engaged in the trade which he was intending to tax. But the brewers and the distillers were, in that respect, in company with the landed interests and the colonists, for everyone who was injured by the Budget had met with scant courtesy at the hands of the Chancellor of the Exchequer. From the arguments of the right hon. Gentleman it might be supposed that the liquor trade paid nothing to the Revenue of the country, instead of from a quarter to a third of the whole. It was not just to say that the brewers wanted to resist taxation altogether. Their point was that the burden at present thrown upon them was as heavy as they could reasonably be expected to bear. He did not say that in case of emergency they would not readily take upon themselves fresh burdens; but in this case there was no emergency, and he contended that the Chancellor of the Exchequer was doing a great injury to the country, because in a time of tranquillity he was drawing on the reserves of taxation which would be needed in case of national emergency.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, he thought he should be justified in recalling the attention of the Committee to the subject of the Amendment as it was moved in the first instance. For some hours in the course of the Debate they had been listening to speeches as to the effect of the tax upon the great brewing industry. The Amendment was never intended to bring in the brewing industry at all. It was absolutely an agricultural Amendment. The course which the Debate had taken showed how difficult it was to obtain the attention of hon. Members opposite for any agricultural question. Their contention was that farmers had a direct interest in this Amendment, because this fresh impost of the Chancellor of the Exchequer must have one of two results. It would either decrease the price paid by the brewer for the raw material, or it would increase the price paid by the consumer for that which the brewer produced. Within the last few days it had been stated that there had been in Scotland and the North of

England a decrease of 5s. a quarter in the price of barley, and that that decrease was due to the Budget proposals. That was quite enough to justify the Committee in regarding the Amendment as an agricultural Amendment. The Chancellor of the Exchequer had discussed this matter from the point of view of the consumers, but he neglected the point of view of the producer of the raw material. To the right hon. Gentleman the landed interest was what King Charles's head was to Mr. Dick—he could not discuss anything without dragging it in. The Chancellor of the Exchequer had most unjustly taunted the landed interest with being unwilling to bear its fair share of the burden of taxation, and he had contrasted that with the willingness that had been shown to throw a full share on personalty. But it was most unfair to make such a comparison between the two kinds of property. The right hon. Gentleman knew well that it would be easy to enable personalty, in many ways, to evade the tax, but that land could not possibly do so. The Chancellor of the Exchequer had referred to the Returns of the brewers as compared with those of ordinary trade, but the weight of this impost would fall, not so much on the brewers and distillers as on the land—on the producers of the raw material, the farmers of the country. The agriculturist in every part of the country would suffer from it directly, immediately, and most seriously. Those who voted for the Amendment would be voting in defence of the agricultural interest, which, he contended, had been most unfairly attacked, and upon which it was most unjust and unwise that this extra burden should be thrown. In that spirit he gave the Amendment his most hearty support; at the same time venturing to remind the Committee that those who voted against it would be voting directly against the agricultural interest.

MAJOR RASCH (Essex, S.E.) said, he only spoke in the agricultural interest, but he wanted at the outset to correct an hon. Gentleman who spoke of the enormous profits made by the Kirkstall brewery, and to say that the percentage he had quoted was by no means always maintained. With regard to the deterioration of materials, he might at all events point out that whether beer was brewed from acetic acid, or rice, or glucose, or sugar, the agricultural interest was always the sufferer. He would not trouble hon. Members with a jeremiad upon agricultural depression, but he would remind them that after all this tax would fall mainly, if not altogether, on that interest, and through it on the agricultural labourer, in whom hon. Gentlemen opposite assumed so much interest. The result of the right hon. Gentleman's proposals would be to place an enormous tax on barley, and the last straw upon the back of the agricultural interest. He very much regretted that the hon. and gallant Member for the Epping Division had not endeavoured to remove the whole of the proposed impost instead of seeking to reduce it by one-half only.

COLONEL NOLAN (Galway, N.) said, he had observed that many hon. Members had been standing up for beer, but he wanted to say a word on behalf of porter. He was told that this taxation would fall upon porter rather than upon beer. They were going to make these beverages more expensive; and what would become of the money they raised? Were they going to spend it in the dockyards? He objected to this proposal because it would raise the price of porter to his constituents. Also he objected to the statement that the price of barley would be raised, because it seemed to him that the brewers would have to leave off using barley and go instead to maize and other substitutes.

MR. GOSCHEN (St. George's, Hanover Square): There are one or two matters connected with this point to which I should like to call attention. So far as the Chancellor of the Exchequer has based his argument upon the fact that brewers' profits are great, and that therefore they are a fit object of taxation, I take entire exception to the theory which he has put forward. I do not think it is sound finance to say, because one particular class is making great profits, that that particular class ought to be subject to extra taxation. If the right hon. Gentleman pushed that argument the interesting speech of the hon. Member for Bedford would be very much to the point. Are we in these Debates to have the representatives of various classes pointing to the profits of other classes and saying, "That is the class to be selected for the impost of the Chancellor of the Exchequer?" It has been interesting to discover whether the

Chancellor of the Exchequer means to tax the brewers or to impose indirect taxation. If he contends that this duty is to be paid by the brewers, I do not think it is indirect taxation, but it is in the character of Income Tax. Is it the view of the Chancellor of the Exchequer that because brewers make such great profits they ought to be subject to a heavier Income Tax? There has been no speech to-night more interesting than that of the hon. Member for Bedford. I was in doubt as I listened to the arguments which the hon. Member directed against the arguments of the Chancellor of the Exchequer how the hon. Member would conclude his interesting observations. The natural conclusion was that he would vote against the proposals of the Government. [*Ministerial cries of* "No!" *and Opposition laughter.*] I contend that the hon. Member challenged the whole argument of the Chancellor of the Exchequer, and proved that the right hon. Gentleman had made unfounded calculations with regard to brewers' profits. I know my hon. Friend too well to think he was trying to make capital with the trade, while he was at the same time supporting Her Majesty's Government. He had a genuine feeling that this tax was inequitable: but he had been squared not in so many words, because he was a great master of phrase, but he had been squared. He had approached the Chancellor of the Exchequer and obtained what he called a concession, that the tax was to be temporary. The value of that concession made by the Chancellor of the Exchequer depends upon the Government which may be in power when the time comes to renew the tax. I am sure that the Chancellor of the Exchequer is not in a position to give those guarantees which the hon. Member desires. Has the Chancellor of the Exchequer given a promise or not that this is to be only a temporary tax? We on this side are as much entitled as hon. Members opposite to know what are the pledges of the Chancellor of the Exchequer. Let me examine the attitude of the Chancellor of the Exchequer with regard to the duties which are being imposed under this Budget. The right hon. Gentleman was challenged by an hon. Member on this side of the House with regard to the Death Duties, and he was asked whether they might be made temporary, but the Chancellor of the Exchequer said that, in his opinion, it would not be good finance. That was with regard to the Death Duties; but what language has the Chancellor of the Exchequer held to the Member for Bedford? He is prepared to say with regard to the Death Duties that it would be bad finance to give them a temporary character, but when he wishes to secure the votes of the brewers—his friends behind us—then it is a very different question. Then he is prepared, notwithstanding the manifold disadvantages of a temporary tax, to make this concession. Does the right hon. Gentleman mean business as regards this point or not? I think it is extremely doubtful finance to make any promise of that kind. But how far do they go? What is their policy? We do not know what their policy is. Do they mean to continue to impose the whole of this tax on the brewers, or does the right hon. Gentleman consider this a part of the indirect taxation which ought to be supported by those who wish that direct and indirect taxation should simultaneously be passed by the House? The Chancellor of the Exchequer appealed to the Opposition, and said, "Are you prepared to vote only for direct taxation without imposing any indirect taxation at all?" I do hold that indirect taxation should accompany direct taxation. The right hon. Gentleman made a special appeal to the financial authorities on this side of the House, and asked, "How would you supplement any deficit in the Budget caused by the omission of a tax of this kind?" I do not think that question has ever been replied to by the Opposition. The Opposition is not to be called upon to give a counter Budget, but I may say that the right hon. Gentleman and his friends are completely in error when they declare that they see no alternative between imposing this tax and increasing the Tea or Tobacco Duty. Financial resources are not exhausted to that extent. It appears to be supposed that there are certain stereotyped duties in this country, and those the only ones, with which you can deal. I admit that the discovery of new taxes, or old taxes in a new form, is an extremely difficult and ticklish operation. But I do enter my protest against the view that all our financial expedients are so exhausted that there is nothing else to be done than to increase some of the old duties. That would be a discreditable admission to have to make, and I do not think that the right hon. Gentleman himself is prepared to push that point. If we were called upon to make up this deficit, I believe we should be able to supply the deficit caused by diminishing this tax by one-half. [Several hon. MEMBERS: By what means?] Hon. Members opposite want me to disclose my tactics. They must remember the doctrine of Sir Robert Peel, "The physician does not give a prescription until he has been called in." Should it be our duty, I do venture to think that we could give a prescription which would free us from the injustices and inequalities which attach to the Budget of the Chancellor of the Exchequer. I thoroughly sympathise with the right hon. Gentleman, knowing as I do the difficulty of finding new resources. It would be uncandid on my part not to admit that; but, at the same time, I do not admit that unless we accept this Budget wholesale we shall be driven to such expedients as hon. Members opposite appear to regard as the only substitute for the finance of the Chancellor of the Exchequer. There is great hardship in the proposal to put this particular tax on brewers, and I say that having myself the had the misfortune of being compelled to impose increased taxation on that class, I do think, that having been selected for increased taxation three or four years ago, it hard and unjust that that particular class should again be selected in order to supply the needs of the Exchequer. Why did not the Government boldly say that the consumer ought to pay? Why did they not say, "We appeal to the masses of the country, and we say that in their Beer and Spirit Duty they ought also to bear their share of increased taxation?" They have been afraid to take up that ground. They have disguised their policy from the masses, and they have said, "It is the rich brewers who shall pay." Why did they not say, "The masses as well as the propertied classes are interested in the defence of the country. We call upon you to make good your contribution to the defence, for we know your patriotism is equal to that of the other classes?" They have not done that; they have called upon a particular class, exaggerating their property, and in that they have followed the same line of policy they have followed in other parts of the Budget—that wealth is able to pay, is unwilling to pay, and must be compelled to pay. This policy does not commend itself to our side of the House. All classes would be willing to pay, and anxious to pay. The Government have not fairly faced the question of direct and indirect taxation in the imposition of a new tax, and they have evaded it by the expedient of imposing one duty upon another.

Question put.

The Committee divided:—Ayes 289; Noes 271.—(Division List, No. 131.)

Clause agreed to.

Committee report Progress; to sit again To-morrow.

SEA FISHERIES (SHELL FISH) BILL.
(No. 274.)

SECOND READING.

Order for Second Reading read.

MAJOR RASCH (Essex, S.E.): I object.

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): I hope the hon. and gallant Gentleman will not persist in his objection. I am sure that if he has any observations to make the House will be glad to hear him. There is a very general desire that this Bill should be passed. It will be useful to fishermen in every part of the Kingdom.

MAJOR RASCH: I regret to have to impede any Bill which is promoted by the right hon. Gentleman, but we must draw the line somewhere. If the right hon. Gentleman will put down the Bill as the first Order to-morrow I will withdraw my objection, but otherwise I must persist in it.

Second Reading deferred till To-morrow.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 2) BILL.—(No. 164.)

Lords Amendment agreed to.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 3) BILL [*Lords*].
(No. 284.)

Read a second time, and committed.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 4) BILL [*Lords*].
(No. 285.)

Read a second time, and committed.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 5) BILL [*Lords*].
(No. 289.)

Read a second time, and committed.

GAS ORDERS CONFIRMATION (No. 1) BILL [*Lords*].—(No. 288.)

Read a second time, and committed.

GAS ORDERS CONFIRMATION (No. 2) BILL [*Lords*].—(No. 286.)

Read a second time, and committed.

WATER ORDERS CONFIRMATION BILL [*Lords*].—(No. 283.)

Read a second time, and committed.

STANDING COMMITTEE (SCOTLAND).

Ordered—

"That, until the conclusion of the consideration of the Local Government (Scotland) Bill, the Standing Committee (Scotland) have leave to sit until Four o'clock notwithstanding the Sitting of the House."—(*Sir Matthew White Ridley.*)

CONTAGIOUS DISEASES (ANIMALS) ACTS AMENDMENT BILL.

Bill presented, and read the first time; to be read a second time upon Thursday, and to be printed. [Bill 297.]

PIER AND HARBOUR PROVISIONAL ORDERS (No. 3) BILL.—(No. 244.)

Reported [Provisional Orders confirmed]; Report to lie upon the Table, and to be printed.

Bill, as amended, to be considered To-morrow.

MESSAGE FROM THE LORDS.

That they have agreed to—

Local Government (Ireland) Provisional Order (No. 9) Bill,

Local Government (Ireland) Provisional Order (No. 10) Bill,

Amendments to—

Supreme Court of Judicature (Procedure) Bill [*Lords*].

MOVABLE DWELLINGS BILL.

On Motion of Mr. Matthew Fowler, Bill to provide for the regulation of Vans, Vehicles, and Tents used as Dwellings, ordered to be brought in by Mr. Matthew Fowler, Mr. John Wilson, Mr. Charles Fenwick, Sir Charles Cameron, Sir James Campbell, Sir Richard Webster, Mr. Storey, Sir Stafford Northcote, Sir John Kennaway, and Mr. Pickard.

Bill presented, and read first time. [Bill 298.]

COUNTY AUDITORS BILL.

On Motion of Sir John Dorington, Bill to amend the Law relating to the Audit of County Accounts, ordered to be brought in by Sir John Dorington, Mr. Hobhouse, Mr. Heneage, Mr. Humphreys-Owen, Mr. Herbert Lewis, Mr. Long, Mr. MacInnes, and Sir Richard Paget.

Bill presented, and read first time. [Bill 299.]

UNIFORMS BILL.

Ordered, That Mr. Angus Sutherland be discharged from the Select Committee on Uniforms Bill.

Ordered, That Mr. Hutton be added to the Committee.—(*Mr. T. E. Ellis.*)

STATUTE LAW REVISION BILLS, &c., JOINT COMMITTEE.

Lords Message [25th June] requesting this House to nominate an additional Member to the Joint Committee of Lords and Commons on Statute Law Revision Bills and Consolidation Bills for the consideration of the Copyhold Consolidation Bill considered:

Ordered, That Mr. Tomlinson be added to the Select Committee [appointed by this House to join with the Committee appointed by the Lords on Statute Law Revision Bills and Consolidation Bills] for the consideration of the Copyhold Consolidation Bill:

Ordered, That a Message be sent to the Lords to acquaint them therewith.—(*Mr. T. E. Ellis.*)

TROUT FISHING (SCOTLAND) BILL [*Lords*].—(No. 279.)

Considered in Committee.

(In the Committee.)

Clause 1.

Committee report Progress; to sit again upon Monday next.

ADJOURNMENT.

Motion made, and Question proposed, "That this House do now adjourn."

BUSINESS OF THE HOUSE.

SIR J. PEASE (Durham, Barnard Castle) asked the President of the Board of Trade whether he intended to take the Railway Bill to-morrow, and, if not, when he intended to take it?

MR. BRYCE: No, Sir; I do not think I shall take it to-morrow, and I hardly know yet when I shall take it. I think it will be possible to do so on Thursday.

SIR J. WHITEHEAD (Leicester): Will the right hon. Gentleman give us due notice when he will take it?

THE MARQUESS OF CARMARTHEN (Lambeth, Brixton): Can the right hon. Gentleman say when it will be taken?

MR. BRYCE: I will endeavour to let the House know a day or two beforehand.

Motion agreed to.

House adjourned at a quarter after Twelve o'clock.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF COMMONS,

Wednesday, 27th June 1894.

PRIVATE BUSINESS.

BARRY DOCK AND RAILWAYS ACT, 1888 (AMENDMENT) BILL [*Lords*].

CONSIDERATION.

Mr. A. J. WILLIAMS (Glamorgan, S.) said, he desired to move a Resolution standing in his name on the Paper to re-commit the Bill to the former Committee——

***Mr. SPEAKER**: The hon. Member's Motion does not refer to the Bill now before the House.

Mr. A. J. WILLIAMS: My Motion relates to the Bill, a Report on which has come down from a Committee of this House.

***Mr. SPEAKER**: This is not the Bill. This is a Bill from the Lords. I have the highest authority for saying this is not the Bill the hon. Member refers to.

As amended, considered; to be read the third time.

RIVER SUCK DRAINAGE BILL.

CONSIDERATION.

Mr. T. W. RUSSELL (Tyrone, S.): Can any Member of the Government tell us what this Bill is about?

***The SECRETARY to the TREASURY** (Sir J. T. Hibbert, Oldham): It is to extend the borrowing powers in order to admit of the completion of the works.

As amended, considered.

Ordered, That Standing Orders 223 and 243 be suspended, and that the Bill be now read the third time.—(*Dr. Farquharson.*)

Bill read the third time, and passed.

BARRY RAILWAY BILL [*Lords*].

Mr. A. J. WILLIAMS said, he begged to move—

> "That the Barry Railway Bill [*Lords*] be re-committed to the former Committee, and that the Committee have leave to sit and proceed forthwith.
>
> That it be an Instruction to the Committee to hear the case of the Glamorgan County Council, Petitioners against the Bill, and that the Committee have power to insert a Clause providing that the railways of the company shall be adapted and opened for the convenience of passenger traffic within such reasonable period as the Committee shall think fit."

***Mr. SPEAKER**: Order, order! The Motion must stand over until Friday next.

THE RIVERS POLLUTION BILL AND THE LEICESTER COUNTY COUNCIL.

Sir J. WHITEHEAD (Leicester) said, he desired to present a Petition from the Borough of Leicester, which contained 180,000 inhabitants, objecting to be placed, so far as the Rivers Pollution Bill was concerned, under the County Council, a body which had little sympathy with, and less knowledge of, the requirements of urban communities. They preferred to be, as now, under the Local Government Board. They thought the present jurisdiction—the County Court, with an appeal to the High Court—to be distinctly better than what was proposed in the new Bill—namely, the Bench of Magistrates, with appeal to what was practically the same body—that is, the Magistrates in Quarter Sessions.

***Mr. SPEAKER**: It is only usual in presenting a Petition to state its general purport.

Sir J. WHITEHEAD said, he would only add that the Leicester Corporation had no fear on their own account, inasmuch as their sewage was purified splendidly over a farm of 1,600 acres.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 26th June.*]

[TWENTIETH NIGHT.]

Bill considered in Committee.

(In the Committee.)

***Dr. MACGREGOR** (Inverness-shire) said, that in moving to leave out the words "Great Britain" in order to insert "England," it would be obvious to the Committee that his intention was to exempt Scotland from the proposed increase of the Spirit Duty. He had taken this course for two special reasons. The first was, that he considered Scotland already much too heavily taxed for Imperial purposes as compared with England; and, secondly, he thought that this proposed tax was out of all proportion on the beverage of the Scotch people as compared with the beverage of the English people. In an able paper contributed some time ago to *The Scottish Review* a well-known financier went into statistics on the subject. He pointed out clearly and indisputably that, taking the population and taxation, the Scotch people were much more heavily taxed per head per annum than the English. In Scotland each person was taxed annually for Imperial purposes £2 5s. 8d., while in England the tax was only £2 2s. 3d., and in Ireland £1 11s. 3d. In a paper contributed to *The Economist*, a well-known and impartial magazine, a writer went into the relative proportions of the Spirit and Beer Duties of England and Scotland. *The Economist* pointed out in that article that the tax per head for beer and spirits in Scotland was £1 3s. 4d., while in England it was only 10s. 5d. Coming to the tax in the present Bill, it amounted to this: that while the English cask of beer—which contained 36 gallons, and, as far as he could ascertain, 3½ gallons of proof spirit—was to pay 6s. 9d., 3½ gallons of proof spirit in the form of whisky was to pay 38s. 6d. Why should that be? He would have liked to have asked the Chancellor of the Exchequer that question if he were present. How was it that he was not present? [At this point the Chancellor of the Exchequer entered the House.] It was to be remembered that it was the proof spirit in the beer that was taxed and not the beer itself, and as the cask of beer contained 3½ gallons proof spirit it was obvious that Scotland was unfairly treated, because she was charged nearly six times as much. He had been accused of voting against his Party on this question; but he had to say that his vote was intended to go against injustice to Scotland without regard to Government or Party. His reason for standing up today was to protest against this injustice to Scotland. It was not because it was a tax upon whisky *per se*, but because he considered it a tax on a Scottish industry, and that Scotland was being unfairly treated as compared with the predominant partner. He objected to this state of things from three points of view—first, as a Scotch Nationalist; secondly, as a consumer—[*laughter*]—yes, as a consumer, but he could assure the Committee, a consumer of very moderate proportions; and thirdly, he objected as a medical, and, therefore, as a temperance man. And his objections did not take origin yesterday. He rose on the Second Reading of this Bill six or eight times to protest against this proposal, but was not fortunate enough to catch the Speaker's eye. Perhaps that was because he sat beyond the range of vision of the Chair. He sat far back because, not having a hankering after the Treasury Bench, he did not wish to add to the crush on the Benches below. They were not overcrowded to-day, but sometimes there was not elbow-room upon them. What hon. Members who were responsible for this crushing expected he did not know. They could not all expect office, though many of them might get knighthoods, and decorations of that sort. As a Scotch Nationalist, he protested against this duty because it was a disadvantage to Scotland. In consequence of climate, it was found that spirit suited the Scotch population better than beer. It was found that the water supply in Scotland was peculiarly suited to the distillation of whisky. It was found also that the character of the soil in many parts of Scotland was well suited to the cultivation of barley. For those and other reasons the distillation of whisky had become an industry in Scotland. Therefore, he considered that to tax an industry of this kind unfairly threatened to crush it. There was a point beyond which, if they taxed any industry, they would crush that industry. They had in the annals of Scotch history an illustration of this very fact. Before the time of the union of Scotland with England the beverage of the Scotch people, especially of the better class, was claret. Little or no whisky was distilled, but very soon after the Union the Englishman at once had his eye upon Scotland, and he insisted on taxing it heavily and imposing on the people, against their will, port, which would bear a higher duty. Hume, the historian, in a moment of irritation and sarcasm, had immortalised this historical fact in the following couplet:—

"Stern and erect the Caledonian stood,
Old was his mutton, and his claret good.
'Let him drink port,' the English statesman cried.
He drank the poison and his spirits died."

[*Laughter.*] In these dull times of exhaustive debate he took credit to himself that he was able to create a merry laugh occasionally in the House. His efforts, however, were sincere and earnest, though he did not mind a laugh. He meant what was said, his arguments being founded upon history and upon statistics. It was then that the Caledonian, in order to revive his spirits, took to the distillation of whisky. He appealed to the Temperance Party whether, in crushing the beverage of claret by over-taxation, they had not substituted a more injurious and powerful commodity in whisky — whether now, in seeking to over-tax whisky, they would not substitute, perhaps, worse forms of excess among the community? As a consumer — [*laughter*] —yes, he spoke here as a consumer, and repudiated the notion that he spoke for the producer. The brewers and distillers were able to take care of themselves, and it was no part of his duty or intention to take his stand in their favour. On the contrary, he stood up as a consumer to protest against the tax being put upon the consumer and not upon the producer. He was well aware that the Chancellor of the Exchequer intended that the tax should fall upon the producer, but everyone who knew the methods by which duty could be evaded by the producer would understand that the producer would not suffer by the increased impost. Who would suffer? Why the consumer would suffer from the tax. What would happen would be this: The distiller would launch upon the market raw and less mature spirit, and also spirit produced from inferior grain. Not only would he do this, but he would mix that spirit with inferior produce, probably foreign spirit—spirit distilled from potatoes, rice, diseased barley, and from sawdust, for all he knew. The result would be that, instead of recouping this 6d. per gallon, the consumer would probably suffer at least to double that extent. And it was not only the increased charge of which he complained, but the increased tax now proposed would simply lead to the drinking of an inferior whisky—a whisky that would produce a worse form of intoxication, disease, and destitution, of outrage and of crime. Therefore, he trusted the Temperance Party would not proceed to encourage the over-taxation of a wholesome product when properly, consistently, and moderately used, and not abused. He was well aware that many temperance men made martyrs of themselves for the sake of their fellow-men, who were less able than they were to exercise self-control. But if he might in a humble way, as a medical man—a man of the people, a man who had mixed with all classes of society to a great extent for over 30 years of professional life—if he might sound a note of warning to the Temperance Party, he would say this: "Beware that you do not defeat your own objects and aims by expecting too much, and by seeking legislation that will never pass in a free country like this." In seeking local veto and the proper control of the drink traffic he sympathised with the Temperance Party, but if they aimed at the abolition of the traffic entirely it would defeat their own objects. The peoples of every nation would always have a narcotic of some sort or other, whether it was alcohol in this country, opium in India and China, or the chewing of roots in certain savage countries, or the mastication of leaves in others. Was it not consistent with common sense that this traffic, if properly regulated, need not be injurious, but might be positively useful? From the point of view of the physician and the temperance man, he said that if they over-taxed alcohol, and drove the producer to adulterate, it would have a more injurious effect on the community and lead to more drunkenness and crime than that which obtained at present. Therefore, he called upon the Temperance Party to reconsider their position, and to go into the Lobby with him and vote against this increase of taxation, so far at least as Scotland was concerned. He would suggest that instead of increasing the Spirit Duty the Chancellor of the Exchequer should have increased the Death Duty, especially on the higher class of estates, or, if that was impossible, it would have been more popular and less oppressive on the masses if he had put another 1d. on the Income Tax.

THE CHAIRMAN reminded the hon. Member that he was out of Order in speaking beyond the Amendment.

DR. MACGREGOR would not go further into the matter. He hoped every friend of Scotland and every lover of justice and fair play would go into the Lobby with him. He apologised to the House for his disconnected and incoherent speech. Unfortunately, he had caught a chill in the Lobby last night, and was not in his best form to-day.

Amendment proposed, in page 16, line 5, to leave out the words "Great Britain," and insert the word "English."—(*Dr. Macgregor.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): I would condole with my hon. Friend on the chill he caught in the Lobby, but my hon. Friend is in form enough to menace my Budget in his very amusing and able speech. My hon. Friend has evidently not indulged in the poison to which he has referred, because nobody can say that his spirits have died under the effect of that poison. The full amount of duty, as I have explained before, will be really $\frac{3}{4}$d. a bottle; therefore, if whisky is charged 1d. a bottle extra it will be sufficient to cover the duty. In the situation in which the country now finds itself I do not think that 1d. a bottle is an inordinate tax upon the consumer.

DR. MACGREGOR: It is the last straw that breaks the camel's back.

SIR W. HARCOURT: I do not think that 1d. a bottle on spirits will break the back of the Scotch camel. If the 1d. is divided into as many parts as a bottle is divided into glasses you will get at what the ordinary consumer will have to pay. The Committee will not think the tax is an inordinate contribution to the £4,000,000 required for the Navy. A claim is made for justice to Scotland, but it would involve injustice to the English consumer. I should like to point out the inconvenience that would arise from the adoption of the Amendment. If we put an extra duty upon English whisky and not upon Scotch whisky it would be a very serious inconvenience to gentlemen crossing the border, because if my hon. Friend were coming here to fulfil his Parliamentary duties he would have to be carefully examined at Berwick-on-Tweed to see whether he was endeavouring to evade the tax. The establishment of Customs along the line of the old Roman wall would not be very convenient to the inhabitants of the two countries. My hon. Friend's arguments are in favour of the Scotch people, and he intends to leave things as they are in England. No doubt there is very good reason why the Scotch people prefer whisky. What is said about the high quality of the water in Scotland is a fact of which I have had a pleasant experience in former days. I remember many years ago being upon Loch Katrine with the late Lord John Russell. We had a very intelligent boatman—the boatmen are all intelligent in Scotland. We saw the great works which supply Glasgow with water, and I said to the boatman, "I did not know that they drank so much water in Glasgow." The boatman replied, "Oh, Sir, don't you know that it makes the best toddy in the world?" That bears out the view of my hon. Friend. The Committee will not expect me to go more fully into the questions raised. It will recognise that the same treatment must be meted out to both countries; and, therefore, I hope that the proposal for a differential duty will not be pressed.

DR. MACGREGOR inquired how the right hon. Gentleman justified the imposition of a tax of 6s. 9d. upon the same quantity of spirit in England compared with 38s. 6d. on the same quantity in Scotland?

[No reply was given.]

SIR D. MACFARLANE (Argyll) said, that he represented a county in which probably the largest amount of whisky was made of any county in the world, and he desired to call attention to the remarkable fact that, although the Finance Bill had been before the House for a very considerable time, he had not received from a single constituent a remonstrance against the increased duties. He had not received a single communication from any brewer or distiller in Argyllshire. This showed that the people in that part of the world acquiesced in the necessity for the imposition of the extra duties. In times long gone by it was considered unjust to ask people to make bricks with straw, but nowadays Chancellors of the Exchequer were asked to make ironclads without money. The House had rightly pressed upon the Chancellor of the Exchequer the necessity for more ironclads, and, of course, the right hon. Gentleman must be supplied with the money. but everybody was in favour of the expenditure being defrayed by somebody else. Hon. Gentlemen opposite had occupied most of the time, whilst the Bill had been in Committee, in trying to exempt the landed classes from its operation. Amendments of every description had been moved — some more foolish than others, which was all he could say about them. He had learnt this lesson from listening to all these speeches: that he would never again place any limit to human folly and selfishness. The late Chancellor of the Exchequer, he had noticed, had never denounced the principle of the Bill, because he hoped to be Chancellor of the Exchequer again; and whenever he rose on the Opposition side of the Table the ghost of Banquo rose at the other side and shook his gory head at him. The right hon. Gentleman had nothing to say against the Bill, but he (Sir D. Macfarlane) would not go into that matter. All he wished to point out was that from the greatest distilling county in the United Kingdom he had received no remonstrances against the measure.

*MR. J. WILSON (Lanark, Govan) said, he had listened with great attention to the hon. Member (Dr. Macgregor), and was surprised that he had expressed expectation that he would be followed into the Lobby by the Temperance Party belonging to Scotland. He had had some means of ascertaining the views of the people of Scotland as to this Bill, and he could bear out the testimony given by the hon. Member for Argyllshire on the subject. He had heard no one find fault with the additional duty upon spirits; rather the reverse. Even the trade themselves would have preferred the Chancellor of the Exchequer putting on 1s. instead of 6d., because in that case they would have had some reason to raise the price of the gill. It had been stated by the Chancellor of the Exchequer that 1d. upon the 2s. or 3s. paid for a bottle of spirits was not a large sum to contribute towards the expenditure necessary to meet the demand for an increased Navy. But he would point out that in Scotland little whisky was bought in bottles. It was mostly sold in gills, and the new tax was not ¼d. upon a gill. He hoped the hon. Member for Inverness would not expect me to follow him into the Lobby or the opposite Lobby to partake of a gill in order to set up his constitution. He had expected his hon. Friend, like most medical men who were to the front, would have shown the mischief that was done by drinking, even moderately, alcoholic liquor. It was well-known that now most medical men had given up the use of alcoholic drink as medicine, and mostly discountenanced the use of it. He hoped that the decision of the Committee would be such as to encourage the Chancellor of the Exchequer to stand firm with regard to his Budget.

*MR. BIRKMYRE (Ayr, &c.) said, that after the remarks of the hon. Member for Argyllshire it was his duty to say that he represented upwards of 22 distillers at Campbeltown, who had asked him to use his influence to further their views in this matter, and to vote against this imposition. They had desired an interview with the Chancellor of the Exchequer, but the right hon. Gentleman, owing to his multitudinous duties probably, had not been able to receive a deputation. He himself intended to vote against the Amendment, and he had endeavoured to reconcile his constituents to the change proposed by reminding them that when the Conservative Government were in Office they imposed the same duty, 6d. per gallon, with the distinct pledge that the impost was to be dedicated or ear-marked as a special fund for compensating and endowing the liquor trade. The Conservative Government, however, never saw their way to ratifying the promise then made to the trade. He had indicated, further, to his distiller friends that whatever conditions the Liberal Government made in this matter they certainly would not follow the example of the Conservative Government and break their pledges.

*MR. WEIR (Ross and Cromarty) said, he had an interest like his hon. Friend the Member for Argyllshire in this matter, and must speak on behalf of Ross-shire, where the finest whisky was produced. He had had applications from distillers asking him to vote against the Government, but that he would not do. He was sorry for the Member for Inverness-shire, with whom he sympathised very much, but thought he had gone too far. If he confined his Amendment to the Highlands, where good whisky was made, he could understand him, but why should the Lowlands be exempted, where they only made vile raw whisky. He had heard lately of whisky being made not only from potatoes, but from sawdust, though he would not say that was done in the Lowlands. It could not be denied that people would be much better without such vile stuff mis-called whisky. He hoped his hon. Friend would not be so insane as to go into the Lobby with the brewers. He should not vote to bring back to power the enemies of the Highland people. They had had six years of Tory rule, and he should not be a party to giving them six years more of it.

*Dr. MACGREGOR explained that what he had condemned was the abuse of whisky and not its use as a wholesome article of diet. If this industry were crushed, something far worse than whisky might be substituted—some cheap, injurious drink which might have far worse consequences (several of which he could name) morally and bodily, physically and mentally.

Mr. GOSCHEN (St. George's, Hanover Square) assured the hon. Member below the Gangway that he need be under no apprehension whatever as to putting the Government in a minority, as the Opposition had no intention of supporting an Amendment which separated the two countries in this matter. If any Scotchman wanted to demonstrate his feeling against the Government in regard to the increased duty he could do so with the most absolute safety.

Question put, and agreed to.

*Mr. A. C. MORTON (Peterborough) moved an Amendment to exempt from the duty spirits taken out of bond for *bonâ fide* medical purposes. He said that chemists objected very much to this extra duty of 6d. per gallon. It was too small to be recovered from the purchasing public on each article sold, and practically they would themselves be the losers in a business which certainly ought not to be discouraged. A short time ago a question on the subject was put to the Chancellor of the Exchequer, who referred, in reply to a speech made a year or two ago by the right hon. Gentleman the Member for St. George's, Hanover Square, in which he dealt with the matter. He could not accept the objection that it would be difficult to make a distinction, and that it would be practically impossible to carry it out; because other proposals, said at one time to be impossible, as, for instance, making allowances upon property under Schedule A, had been carried out.

Amendment proposed, in page 16, line 14, after the word "spirits," to insert the words "except spirits taken out of bond for *bonâ fide* medical purposes."—(*Mr. A. C. Morton.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT objected to any proposal to exempt chemists and druggists from payment of the duty on spirits. To do so would be to permit an extensive trade possibly to be carried on in the sale of spirits by the mere admixture of a few drops of some preparation which would come within the words "for medical purposes." He could not accept the Amendment.

Mr. GRANT LAWSON (York, N.R., Thirsk) suggested that the hon. Member should withdraw this Amendment, in order to allow a Division to be taken upon the next on the Paper, in the name of the hon. Member for York, upon which the subject could be better discussed.

Amendment, by leave, withdrawn.

Mr. GRANT LAWSON, for Mr. Butcher (York), moved to insert at the end of the clause the following:—

> "Provided that, on all spirits used in the preparation or making up of medicines or drugs for medical purposes, a drawback of sixpence per gallon shall be allowed."

He said that, while some of them had not received complaints from distillers or others, there were very few Members of that House who had not received complaints from the chemists in their constituencies as to the hardship of this clause in regard to medicine. The quantities in which drugs were sold were so small that it would be impossible for chemists to charge the amount upon the articles sold to customers. This proposal would operate as a direct tax, therefore, upon medical dispensers. Medical preparations of this description were often used as antidotes for the abuse of spirits, and the Chancellor of the Exchequer, having already got his extra in the other direction, ought not to refuse this exemption from an increased duty, which in this case meant direct increased taxation.

Amendment proposed, in page 16, line 18, at end, insert—

"Provided that, on all spirits used in the preparation or making up of medicines or drugs for medical purposes, a drawback of sixpence per gallon shall be allowed." —(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT said, it was impossible for him to agree to the proposal, as it would possibly be made use of in such a way as to cut down the receipts of the Revenue far too much. How would it be possible for the Revenue officials to ascertain whether the spirits upon which the drawback was allowed were really employed in the preparation of drugs to be used solely for medical purposes? Opinions differed also as to the meaning of the words "medical purposes." The hon. Member for Ayrshire said that whisky was used for medical purposes. Was whisky to be considered, therefore, a medical drug? Hon. Members opposite could, of course, go on pressing any number of Amendments of this kind upon the Government, but they seemed entirely to have forgotten that if such Amendments were carried they would impose upon the Revenue authorities new duties which they would be quite unable to perform.

MR. GRANT LAWSON said, that apparently the Chancellor of the Exchequer opposed the Amendment because the drawback asked for would cause such an enormous loss to the Revenue. If that were the real ground for his objecting to the Amendment, it seemed to him to show how enormously unjust the burden must be that was intended to be placed upon one class of traders. It was proposed that the drawback should be allowed on each gallon of spirits used in the preparation of medical drugs, and not, as the Chancellor of the Exchequer would seem to imply, upon each gallon of drugs in the manufacture of which spirits had been employed.

SIR W. HARCOURT said, the Revenue would be defrauded.

MR. GRANT LAWSON said, that would not be the case, for, after all, but a small quantity of spirits would be so used. He considered the question of such importance that he hoped the Committee would divide upon the Amendment.

SIR W. HARCOURT said, there were certainly some hon. Members of the Committee on the hon. Gentleman's side of the House who did not consider the Amendment involved a question of great importance, and that he must, at all events, acknowledge that he had failed to convince the right hon. Member for St. George's, Hanover Square. It was idle to take a Division upon a question such as that raised in the Amendment they were considering. If it were agreed to, where would its provisions stop? If a man wished to obtain the drawback on a certain quality of spirits, all he would have to do, he supposed, would be to add a little extract of nutmeg or some such harmless ingredients, and then he could claim that the spirit had been employed in the manufacture of a medical drug. He considered that the wish of the hon. Gentleman to press the matter to a Division was most unjustifiable, and amounted to nothing less than an attempt by hon. Members on the Opposition side of the House to break down the Revenue.

*MR. TOWNSEND (Bristol, N.) said, that having had experience for 40 years in the wholesale and retail drug trade, he was perfectly certain that those who were most competent to represent the interests of the trade did not desire to see the Amendment passed. The Pharmaceutical Society of Great Britain would certainly have raised a strong protest against the clause had they not considered that the difficulties in the way of claiming an exemption from the tax would be altogether insuperable. If such an exemption were to be claimed it would involve the constant attendance of Revenue Inspectors at every drug manufactory throughout the Kingdom. However desirable a change in the direction indicated by the Amendment might be, he did not see at present how it could be practically carried out.

MR. W. LONG (Liverpool, West Derby) said that, while he entirely agreed with the remarks of the Chancellor of the Exchequer as to the increased difficulties that would be raised in the way of collecting the Revenue and the opportunity that would be given for fraud if the Amendment before the Committee were accepted, he could not agree with the right hon. Gentleman's remarks that the Amendment had been placed upon the Paper with any desire to break down the Revenue. He himself had received assurances, not so much from the large traders, but from very many of the smaller manufacturers, that they wished the question with regard to articles used for medical purposes to be very carefully considered, in the hope that some relief would be allowed from the present heavy taxation they were subjected to. He did not think it would be desirable for the Committee to divide upon an Amendment which, if agreed to, would not remove the grievance it was intended to meet.

Question put, and negatived.

Clause, as amended, agreed to.

Clause 25.

*Mr. QUILTER (Suffolk, Sudbury) moved an Amendment providing that additional Excise Duty of 6d. per barrel should only apply to beer "brewed from substitutes for barley-malt and hops." He said, that his object in doing so was to protect, as far as possible, the interests of the agricultural classes against the operation of this clause imposing an additional duty of 6d. a barrel on all beer brewed in the United Kingdom, and to throw the proposed burden of taxation upon the shoulders of those better able than they were to bear it. Many persons justly regarded pure beer absolutely as a form of nutrition, and every encouragement to the brewing of beer from English hops and malt should be given by the Government. The question of the supply of pure beer to the people of this country was so important that he intended to press his Amendment to a Division. When the question of legislation in this direction was brought before the House it was too often treated by hon. Members as a matter of merriment; but he did not consider it a subject for levity at all; it was rather one of "specific gravity." This proposal for securing pure beer had received the support of very large numbers of his fellow-countrymen. Whenever there had been the slightest chance of legislation on the subject Petitions in support of it had been extensively signed by all classes of the community—by Bishops, Magistrates, farmers, and labourers alike, and he did not believe there was any other subject in the world on which such unanimity of feeling had been shown. He remembered seeing on one occasion in particular Sir E. Birkbeck, who was no longer a Member of this House, hardly able to stagger to the Table under the weight of a Petition with 30,000 signatures in favour of the Bill. Although he was not speaking at that moment in support of the Pure Beer Bill, it was evident that the Amendment he had placed on the Paper tended in the direction aimed at by the Bill, which had the support of almost every Chamber of Agriculture. The Central Chamber of Agriculture had on several occasions unanimously recommended it to the consideration and sympathy of the House, and, still more recently, a large Organisation, which he was glad to see spreading its roots far and wide—as some hon. Members would find to their cost at the next General Election—he referred to the National Agricultural Union—had included this question in its programme, and had discovered that it was one of the most popular of their proposals. In appealing to the Chancellor of the Exchequer, he felt that he was appealing to sympathetic ears. He well remembered with gratitude the prompt manner in which the right hon. Gentleman in 1886, at the request of some of them, took off the cottagers' brewing licence, and the right hon. Gentleman's short tenure of Office on that occasion would be memorable by reason of the fact that that was the only time on which they had reached the Second Reading of the Pure Beer Bill. He trusted that the right hon. Gentleman would give his support to this Amendment as being one which would commend itself to millions of his fellow-countrymen. There were upwards of 32,000,000 barrels of beer brewed every year — nearly a barrel for every man, woman, and child in the United Kingdom. Out of this number a very large proportion were brewed with substitutes for barley-malt and hops. The Amendment he previously placed on the Paper—and which proved to be out of Order—was designed to help the Chancellor of the Exchequer to increase his Revenue. It was applied to the same clause and same line, and read thus—

> "For every 36 gallons of worts of a specific gravity of 1,055 degrees, containing ingredients other than barley-malt and hops, the duty of 1s., and so on in proportion for any difference in quantity or gravity."

The effect of this Amendment would have been to give the right hon. Gentleman a sum of £400,000 more, and that would have rejoiced his heart as well as that of every well-wisher of the agricultural interest. But as the Amendment did not conform to the Rules of the House, he had to amend it and put it in the form in which it was now submitted to the Committee. He thought he would be able to show that even if this Amendment were accepted the Revenue would not suffer to any material extent. By the kindness of the officials at Somerset House he had been able to check the figures placed at his disposal. So far as he was able to judge, his proposal would have the effect of reducing the amount payable to the Exchequer by a sum of £250,000. How was that to be made up? His suggestion was that it could be made up by a licence to the users of substitutes for barley-malt and hops—on the same lines as the licences formerly given to those who used sugar—the licence to increase in proportion with the number of barrels brewed.

Sir W. HARCOURT: In fact, a graduated duty.

Mr. QUILTER: That was so. The hon. Member for Wimbledon was a great authority on this subject, and must be regarded as the spokesman of a powerful section of the brewing interest. On the Second Reading of the Finance Bill the hon. Member said—

> "If the Chancellor of the Exchequer was going to insist on running up the taxation on beer to such a point that it could not be made from malt and hops, the brewer, like any other manufacturer, would naturally seek other ingredients."

That was direct evidence of the source from which rich incomes were made. It would be seen from the figures he had to quote that there was some truth in the hon. Member's prophecy. And he would like to say, in passing, that this country appeared to be drifting into somewhat the same condition as obtained in our Australian Colonies, for in Victoria 13,500,000 gallons of beer were brewed from sugar and other materials as against 516,000 gallons from malt and hops. That was precisely what we were coming to in this country. The quantity of beer made from sugar and not from barley-malt and hops was rapidly growing, and he believed that the Inland Revenue was alarmed at the amount of licence which was now superseding the liberty which the right hon. Member for Midlothian meant to give when he assented to the repeal of the Malt Tax. He looked at this matter in the light of actual official Returns, and he proposed to lay before the House half-a-dozen figures in support of the case he had to submit. How were they to distinguish between brewers who used substitutes and those who only used barley and hops? That could, he submitted, easily be done by a slight alteration of the forms issued by Somerset House for use by brewers by amplifying one head "definitions" and providing an extra column in which other materials used should be entered. The Somerset House authorities would then be able to distinguish between those brewers who used substitutes and those who used the genuine article. He was one of those who thought that the repeal of the Malt Tax was one of the greatest mistakes made in the interests of agriculture. He went even further, for he would heartily support the re-imposition of that tax, believing that it would get rid of many of the difficulties which this Amendment sought to deal with. It was impossible to deal with this question without troubling the Committee with figures, and he was compelled to give statistics as to the number of brewers and maltsters before and after the repeal of the Malt Tax. He had taken three separate periods of 20 years. He found that in 1853 the number of brewers was 45,294; in 1873, 29,969; and in 1893, 10,143. In 1853 the maltsters numbered 7,805; in 1873 the number had diminished to 4,977; and in 1880 it had dwindled to 3,835. The figures were obtained from —(1) First Report of the Commissioners of Inland Revenue, 1857, Appendices 28 a, b, c, pp. LXI-V.; (2) Twenty-eighth Report of the Commissioners of Inland Revenue, 1885, Appendix page 164; and (3) Return Brewers' Licences March 12, 1894, No. 11, page 8. Several remarks were made in the course of the previous day's Debate as to the use of sugar in brewing. As far as he could gather from the official Returns, the use of sugar in brewing was not absolutely necessary. For example, two of the largest brewers, who brewed between them 3,000,000 barrels a year, used practically none. In the year ended 30th September, 1893, the number of common brewers was 10,143, and the quantity brewed was, roundly, 32,000,000 barrels. An analysis giving the proportions of malt and sugar came out as follows :—

Brewers.	Barrels brewed.	Bushels of malt used per cwt. of sugar.
2	3,000,000	350
8,307	2,000,000	94
1,834	27,000,000	22½
10,143	32,000,000	Average 26

In the Return for the year ending September, 1892, one brewer was shown to have used as little as six bushels of malt per hundredweight of sugar, and there were, doubtless, many more who used similar small quantities, although the Returns did not disclose the fact. And in that connection he wished to compliment the Sister Island on the very satisfactory state of the brewing interest there as far as regarded the comparative use of sugar in brewing. He believed the action of the brewers on the other side of the Irish Channel in this respect had largely conduced to their prosperity, as was especially noticeable in the case of one or two firms. He hoped he would have the support of the Irish Members on this Amendment. It would be of interest to hon. Members to know the total amount of sugar used in brewing. The figures were :—

Years.	lbs.	
1856 ……	1,790,529	(Return No. 136, March 1, 1880; Sugar used in brewing.)
1876 ……	98,143,732	(Return No. 136, March 1, 1880; Sugar used in brewing.)
1893 ……	237,772,218	(Return No. 11, March 12, 1894; Brewers' Licences, page 7.)

The Amendment did not aim at preventing the moderate use of sugar for priming beer; but he contended that the additional duty proposed by the Government should be imposed upon beer actually brewed from substitutes for barley-malt and hops. He wished it to be distinctly understood that he believed a small percentage of sugar, not exceeding perhaps 2 per cent., might be safely and wisely used in priming beer, as was the custom of some who actually brewed from nothing but malt and hops. He desired, too, to make it quite clear that he did not seek to tax the use of bisulphite of lime as a preservative. Many Members of that House must have travelled between Stuttgardt and Munich on the hot red velvet cushions in the burning heat of the summer, and they would all be able to recall the delight they experienced at the sight of a tray with those slender glasses full of a delicious, foaming, deep-coloured beverage, the pleasure of drinking which was unalloyed afterwards by the slightest headache or mischief. Even Members who never partook of beer in their own country must have succumbed, under stress of circumstances, to this temptation. He was himself led to ask how this drink, which was so delicious and harmless, was made, and he found that under the laws of Bavaria every person who brewed was compelled to brew exclusively from malt and hops; and not only was the man who brewed from other ingredients liable to be fined and imprisoned, but the vendor also ran the same risk. It was hard to contemplate the idea of the hon. Members for Cheltenham or Bedford spending the summer in one of Her Majesty's suburban retreats because the articles which they dealt out to Her Majesty's subjects had been impregnated or adulterated with other materials than barley-malt and hops. Even he did not propose such strong and stringent legislation, neither did he think that the Chancellor of the Exchequer would venture to suggest it; but he did believe that if they adopted the course he had suggested, it would be fraught with benefit to very large numbers of the people of this country. There was the question of Protection——

THE CHAIRMAN: Order, order! The question of Protection is hardly germane to the subject under consideration.

*MR. QUILTER said, he thought that the Chairman misunderstood his meaning. The protection to which he referred was protection for the stomach and health. [*Laughter and cheers.*] But he would not further press that point. All he would say was, that was what he had in view when he put his Amendment upon the Paper. The

Amendment ought to have the support of Members who were connected with the temperance movement. Real temperance was the moderate use of those drinks which Providence and skill—[*Laughter*]—provided us with, and such temperance was vital to the health and well-being of the community. He therefore looked for support to the hon. Members for Cockermouth and South Tyrone, although he could not answer for the hon. Baronet, whose idea of temperance seemed to differ from that of anybody else. If the effect of his Amendment should be to obtain for the public a purer article, a decided step in the direction of temperance would be made, and therefore he hoped that the Temperance Party in that House would vote with him on that occasion. It was the experience of farmers, especially of those in the Eastern counties, that the conduct of labourers in the harvest-field who drank home-brewed beer contrasted favourably with the conduct of men who were supplied with beer from the public-house. He was thankful to say there were hundreds of thousands of these men who did their work steadily with a view to earning money, whereas those who got their beer from the public-house were noisy, troublesome, and intemperate. Over and over again had he heard farmers say that they would not send their men with drays to such or such a place, and when asked for an explanation they replied, "We do not trust our men away from home, where they can drink home-brewed beer. If they are sent to a place where they can get one sort of stuff at one public-house, and another sort at another public-house, our horses are likely to return home without the men." A farmer had told him recently that when beer was procured from the public-house it affected the legs of his men so seriously that they seemed to want wooden legs, meaning thereby that they were not able to stand up in the hayfield. If the Amendment brought about a better state of things they would surely not regret it. It was impossible on an Amendment like this in Committee to adequately deal even with one part of this large subject, for brewing was a great mystery. Though he had worshipped at a distance for many years, he had never yet been able to penetrate beyond its portals. He appealed to the Chancellor of the Exchequer to raise the money he required from those who made large profits out of the adulteration of the national beverage, and not from those who, while they provided healthful and invigorating drink for the people, were also reviving and benefiting a national industry, the decadence of which they so much deplored.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, that if the Chancellor of the Exchequer had not been for the moment absent from the House, he should have been prepared to congratulate him sincerely and honestly on having had placed before him an Amendment which he would joyfully accept, and which would be likely to carry out some of the main objects which he had so often assured the House he had at heart. Some Members of the House might be pardoned if they did not absolutely agree with the right hon. Gentleman that the Budget contained all the cardinal virtues rolled into one. The right hon. Gentleman had, at all events, asserted that it contained certain elements which would command general approval, that it would be a burden on the rich but not on the poor, and that it would not impose any impost upon those who were not in a position to meet it. The right hon. Gentleman had also asserted that his Budget was so framed and arranged that it would not injure any British industry, and that even if it should for a moment tread on the little toe of any British industry, it would not touch the industry of agriculture, of which the right hon. Gentleman professed to be not an enemy, but a champion. Then the right hon. Gentleman asserted that his proposals would not affect the bulk of the working classes in any way. The Opposition had challenged the position taken up by the right hon. Gentleman, and had asserted that his Budget was not composed of these various virtues, and would not carry out these objects. There was now offered for the consideration of the right hon. Gentleman an Amendment which was in exact harmony with his professions. It would most distinctly and positively retain the burden upon the rich, and it would differentiate between two classes of wealthy brewers—those who supplied the public with an article which was not genuine, and those who gave the public an unadulterated and pure article. The Chancellor of the

Exchequer ought to view the Amendment most favourably, because it would not remove the burden from the class of brewers as a whole; it would only remove it on to those shoulders which certainly ought to be called upon to bear the heaviest burden, and would relieve the shoulders of those who carried on their trade according to a method of which everyone approved. It had been said that certain of the leading firms of brewers would benefit by the acceptance of the Amendment. If, however, any firm laid itself out to sell a more absolutely pure article than other firms supplied, it ought to be the object of the Chancellor of the Exchequer to protect that firm, or, at all events, to see that it did not suffer from the fact that it was doing all it could in the interests of the community at large. The Chancellor of the Exchequer had said also that his Budget would not injure British industries, more especially the agricultural industry. Well, the Amendment sought to remove any injury which might fall upon British industries under the right hon. Gentleman's proposal, and especially any injury that might fall upon agriculture. The Chancellor of the Exchequer had further urged that his proposals would not affect the community at large, and, here again, the Amendment would operate in the direction desired by the right hon. Gentleman. A far larger number of persons than perhaps the right hon. Gentleman was aware were watching the progress of the Amendment with very great interest, and with a strong desire for its adoption. The reason was not far to seek. Of course, he would allow that the Amendment raised the question of what was called pure beer. He (Colonel Kenyon-Slaney), like his hon. Friend opposite (Mr. Quilter), had been for several years endeavouring to introduce a Bill on the subject, but the chances of the ballot had not enabled him to do so. He felt, however, that he had some little right to speak in favour of an Amendment which was in the direction of that Bill. If the Amendment were adopted it would remove a most distinct injury and injustice which at present pressed on those who sought for its removal. The consumer and the nation at large had a right to have a genuine article supplied to them. That principle had been acknowledged in the Merchandise Marks Act, in the legislation enacted for preventing the passing off of margarine as butter, and in the efforts that were being made to prevent people selling foreign as English meat—efforts which had been largely assisted by that most sensible Report which had been issued by the other House, which seemed to him to be generally the place where sensible legislation was initiated, and which certainly in this case had done more to help agriculture than anything that had emanated from the House of Commons as at present constituted. He supposed that 99 out of every 100 persons in this country who asked for a glass of beer expected that it would be what it pretended to be—a concoction of barley-malt and hops. There were, however, three sorts of beer that could be bought—namely, (1) pure beer; (2) beer which, though harmless, was not brewed purely from barley-malt and hops; and (3) beer that was absolutely noxious and poisonous. The last-named beer was issued only by the lowest class of public-houses, and was not sold by the higher class breweries. If by adopting this Amendment the Committee could drive it out of existence they would certainly be conferring a very immediate and direct benefit upon the masses of the community, who were driven by force of circumstances to obtain liquor more or less from these tainted sources. He would ask what were the experiences of any hon. Member who had been called upon to act as a Magistrate in a rural district? Such an hon. Member knew perfectly well that a great number of cases of drunkenness were due not to what was termed "boozing," but to the drinking of a moderate amount of beer of an impure and noxious character. The very first effect of this Amendment would be to knock on the head and drive out of the market the supply of this noxious and impure liquor. Possibly he might be told that existing legislation was sufficient to produce this result. He was afraid, however, that the Adulteration Acts were not sufficiently strong to cope with this particular evil. It was very difficult to detect the bad elements in beer after fermentation had taken place, and it required a long and weary process to secure a conviction. As to beer which was not pure but still harmless, the Amendment would not, he believed, in any way interfere with the free sale of such liquor as Pilsener beer and

Lager beer, which, although they might not be absolutely pure according to British notions of purity, were harmless and undoubtedly popular, and ought not to be subjected to any unfair impost. He came now to the pure beer, which he and those who thought with him did seek to bring into larger consumption throughout the country. They did not ask for any exceptional favour in regard to pure beer brewed from barley-malt and hops, but that it should be treated very much in the same way as butter was treated under the Margarine Acts and as foreign cutlery was treated under the Merchandise Marks Act. They asked that the consumer should have a right to know that when he asked for a pure article he was not getting an impure one. If this were a class Amendment brought forward with the object of relieving from taxation those who ought to be taxed, and therefore making the necessity of taxation in other directions larger, it would possibly be open to some sort of criticism. This Amendment was, to a large extent, demanded by the farming interest and the producers of barley, as well as by the consumers of beer. He could, from his own knowledge, support the assertion of the hon. Member who introduced the Amendment, to the effect that the greatest interest was felt in the question by both the classes mentioned throughout the rural districts of the country. He was not sure that he knew of any subject of possible legislation on which the attention of farmers was more concentrated at this moment than that which was aimed at in the Amendment and which was generally known under the name of "pure beer." If they came to consider what an important part of farm production barley was, and how around the price of barley ranged the question of profit and loss on many farms in the country, they could not wonder that farmers were vitally interested in an Amendment which they thought would have the result of maintaining the price of that commodity. The Amendment did not seek to impose a prohibitive or protective duty on foreign barley. That might or might not be a wise thing to do, but, at any rate, it was not cognate to the present proposal. The Amendment simply sought to apply the same lines of legislation to beer as were applied to other articles of general consumption; and surely that was not an unfair thing to do. An hon. Member opposite had said that he grudged any assistance to the agricultural community. But he (Colonel Kenyon-Slaney) took it that the hon. Member was almost alone in that opinion. Certainly if the Amendment were to have the effect he described it would not be grudged by the majority of Members on the Ministerial side, and he did not think that it would be grudged by the Chancellor of the Exchequer. He hoped the Amendment would not be prejudiced by the consideration that its adoption by the Chancellor of the Exchequer would help those who were struggling to carry on an industry on which so much of the welfare of the country depended. Incidentally, he would point out that all encouragement given to the cultivation of barley had a direct effect on the wages of the people employed on the land. The demand for the Amendment, therefore, came in a large degree from the barley growers, and there seemed to him to be a very fair *primâ facie* case for its acceptance. For one farmer, however, 50 or 100 working men had expressed to him their desire that the Amendment should be adopted, and for one producer of barley 100 consumers were interested in the subject. The best class of agricultural labourers, the very men they wished to maintain on the land, were injured by impure and noxious beer. Some people might say, "Ah! You agricultural labourers don't know what is good for you." No doubt the hon. Baronet the Member for Cockermouth would like to treat them, as he treated so many other classes in the community, as if they were babies in swaddling clothes to which he had the sole right of acting as nurse or pupil teacher. But the agricultural labourers knew what was good for them a great deal better than the hon. Baronet, and if they preferred pure beer they ought not to be prohibited from getting it by the refusal of this moderate Amendment. He had tried to prove that the first effect of the Amendment would be to deal fairly and properly with the different classes of beer produced; and, secondly, that the demand for the Amendment came from those who had the best right to make it—namely, from the producers and consumers. Hon. Members might think that the change in the law proposed would be an innovation; but he wondered if they had thought at all upon what had been the course of legislation on the subject in past years. He believed he was correct in saying that in 1802 a penalty was imposed for brewing from anything but malt and hops, the reason being that the use of other substances was injurious to health and to the Revenue receipts. In 1811 burnt sugar and water were allowed to be added; in 1816 a wave of common sense came over the country, and this extension was revoked; in 1847 sugar was again allowed; in 1862 substitutes for hops were allowed; and in 1880 any material was allowed which could be called saccharine and which was not injurious to health. The tendency, therefore, had been to give more and more liberty to the brewers as to the use of substitutes. Inch by inch Parliament had been driven from the position it had taken up in 1802. The Amendment did not seek to prevent brewers from using other substances than malt and hops, but only to give preferential treatment to genuine beer. The effect of the Amendment would be felt only by the compounders of noxious rubbish and by the vendors of substitutes. He maintained that the Amendment would not injure the legitimate traders or the Revenue. On the other hand, the agricultural interest generally would benefit considerably. It might be urged that such a provision would throw all the trade into the hands of the large brewers who brewed pure beer and would kill out the smaller brewers who could not afford to be so scrupulous. He was opposed to monopolies in brewing, and he would rather see the brewing trade conducted by a large number of small brewers than a small number of large brewers. But if the former alternative meant adulterated and impure beer he did not see how it could be advocated by social or temperance reformers. If the result of passing the Amendment should be to throw the trade more into the hands of those who issued the purest article, sympathy with the small traders would not prevent some hon. Gentlemen opposite from going into the Lobby in support of the Amendment. To all who sympathised with the agricultural interest he appealed with a considerable degree of confidence. He desired to echo the appeal made by the Mover of the Amendment to the Temperance Party, and he thought he might appeal to the hon. Baronet the Member for Cockermouth, who was perhaps the most difficult representative of that section. He challenged the hon. Baronet to say whether an appeal to statistics would not make it perfectly clear that a great deal more death and disease was the result of bad water rather than the use of good beer. If he wanted to prove his case by a witness, he should ask the hon. Baronet, "if the effect of what a man drinks is to be seen in what he says and does, how is it possible that you can stand up and advocate the use of water, and water only, when a speech such as you delivered at Leeds the other day was the result of the continued use or abuse of water." The only possible excuse on which they could forgive the tone of such a speech was that the hon. Baronet had been indulging too freely in the use of water contaminated at its source. In conclusion, he would repeat that a good case had been made out for the Amendment; and if the Chancellor of the Exchequer should prove a little deaf to his arguments, he would urge those who sat behind the right hon. Gentleman to draw away from his lead and follow the supporters of the Amendment into the Lobby.

SIR W. HARCOURT: There have been many rather remarkable arguments used in the course of this Debate. The hon. Member for Sudbury informed us that the manufacture of pure beer from particular materials was part of the Providential arrangements of the universe aided by the skill of man. That view of Providential arrangements reminds me of what I remember Lord Beaconsfield said of a well-known and popular work by Sir Archibald Alison, which he described in one of his novels, I think *Coningsby*, as

> "A work by Mr. Worth in 15 volumes, intended to prove that Providence on the whole was on the side of the Tories."

The hon. Member has attempted to prove that Providence on the whole is in favour of beer manufactured exclusively from malt and hops. One thing which has struck me as rather remarkable is that the hon. Member for Sudbury and the hon. and gallant Member who has just sat down have not been successful before on this subject. They had for six years a Government of their own and a Pure Beer Bill. They had a Chancellor of the Exchequer who put an additional duty on beer, and they had a Minister of Agriculture to help them. Why did they not carry out this doctrine of pure beer? These proposed arrangements were not made when the late Chancellor of the Exchequer put his extra duty upon beer, and this Providential doctrine had not an operative effect upon the late Minister of Agriculture. Why did he not give facilities for pure beer? It is a remarkable fact that only now, under the new Budget proposals, do gentlemen opposite become so alive to the nature of the manufacture of beer. It would be interesting to know why the late Chancellor of the Exchequer did not accept that which the hon. and gallant Gentleman thinks I ought to jump at. There is another rather remarkable thing about the matter. Last night we were discussing the brewers. They were presented to us, and they presented themselves, as a sort of angels without wings. They used no materials except malt and hops —not they! But there was one gentleman who blushingly confessed that he used a little sugar, but, like the baby, it was very little, and it was of the very best quality. That was the hon. Member for Wimbledon. Then the Member for Mid-Armagh, the accredited representative of the firm of Guinness, said, "We never use anything for beer but malt and hops." The hon. Member for Sudbury is not merely a worthy Representative of an agricultural county, but a most influential member of the firm of Allsopp.

MR. QUILTER: I am sorry to interrupt the right hon. Gentleman, but I am not a member of the firm of Allsopp.

SIR W. HARCOURT: Oh, he has not an interest!

MR. QUILTER: I am not sure that is a fair question—I certainly have an interest.

SIR W. HARCOURT: The hon. Member acknowledges an interest in the business of Allsopp. A few months ago I might not have envied him; to-day I do. I will point out that these gentlemen will be exactly served by this Amendment, because they, being the manufacturers of the high-priced beers, who do not use, as we all know, any commodities but malt and hops, will, by the help of this Amendment, be able to squeeze out all their competitors who do as a fact use sugar and other things. Therefore, I have not the smallest doubt that the most ardent supporter of a Motion of this kind is the Member for Mid-Armagh, whose Aaron's rod of Guinness would swallow up all the other serpents at once. Under such circumstances, I am not sure that the hon. Member for Wimbledon would not be ready to sacrifice the "very best sugar" to a moderate amount. All the competitors of these great breweries will disappear. Who are the people who brew this wretched beer? Of course, the smaller brewers, who sell beer at a more moderate rate. We heard nothing last night of those brewers who brew what the Member for Sudbury described as such beer that after the agricultural labourers had drunk it they appeared as if they had wooden legs, and could not stand up in the hayfield. That is the description of the British brewers—not such brewers as the Member for Bristol referred to, for he told us his was not a paying concern.

MR. W. LONG: I am not the Member for Bristol. [*Cries of* "West Derby!" *and* "Liverpool!"]

SIR W. HARCOURT: I beg pardon; he is the agricultural Member for some great town. Well, there are these sinful brewers all over the country who are brewing beer which prevents people from standing on their legs in the hayfield. What is it they use? They use sugar. They are not to use sugar any more, not even "sugar of the very best quality;" and they are not to use grain of any kind except barley. I observe that the hon. Member is moderate with his demand, for he does not say that it shall be British barley. Russian barley is one of the cheapest grains that can be bought, and therefore brewers may use as much Russian barley as they like; and we are assured on the authority of the hon. Member for Wimbledon that at the Institution of Brewers, where those who were learned in the science of brewing met to discuss all the subjects connected with the industry, it was decided that 10 per cent. of raw grain might be used in brewing without spoiling the article. Therefore, the brewer can use Russian barley to any extent he likes, or raw grain to the extent of 10 per cent., without spoiling the commodity. The hon. Member for Wimbledon also says you may use to any extent, without spoiling the commodity in any way, maize, sago, and rice. Are these the commodities that prevent people from standing on their legs in the hayfield? I should like to know whether, if you substitute in the manufacture maize, sago, and rice for British barley or Russian barley at half the price, then no longer can the British labourer stand on his legs in the hayfield. Are we to have a clause put into this Bill, for the first time in English legislation, providing that the manufacture of a commodity shall be confined to using special articles for it? The hon. Member opposite used an illustration with reference to margarine as compared with butter, but allow me to point out that that is a perfectly different case. We do not insist that butter and margarine shall always be made from cow's milk; all we demand is that when the article is made of other materials it shall be so declared. Here I must stand up in defence of the British brewer as against the British agriculturist. The brewer last night was all in favour of the agriculturists. He did not care for himself; he only cared for the growers of barley. But here the growers of barley are going to destroy all except the very greatest brewers. There never was such a case of returning evil for good! It is perfectly well known, and I am satisfied that my hon. Friend the hon. Member for Wimbledon would not deny it, that the great majority of the brewers—I do not say the greatest brewers; I do not say Allsopp, or Bass, or Guinness—use other materials. He knows perfectly well that in their manufacture the great majority of brewers in this country do use other materials. That is the basis of the Pure Beer Bill. Then you are now proposing to legislate against the great majority of the brewers, whom you are prohibiting from using materials which they are using now. The hon. Member for Essex said he had tasted beer made from other materials, and could not make out the difference between it and beer brewed from malt and hops. At all events, whether the labourer can stand up in the hayfield or not, the hon. Member was able very well to stand up here last night. It is asserted by the hon. Member for Wimbledon that this beer is just as good as that made from anything else. By the pundits of the Institute of Brewing, those learned in the science of brewing, who met to discuss all the subjects connected with that industry, it was decided that 10 per cent. of raw grain could be used in brewing without spoiling the article. Is the right hon. Member for St. George's (Mr. Goschen) going to say by this Amendment that brewers who use sugar now shall not use sugar hereafter, except under a differential penalty? Are you going to say that those whom the Brewers' Institute say may use maize, sago, and rice to the extent of 10 per cent. without injuring the article shall use them no longer? Everyone knows that the result—I do not say it is intended—would be that the great business of those in whom the Member for Sudbury, the Member for Mid-Armagh, and the Member for Wimbledon are interested would be placed at such an advantage as compared with the great majority of the brewers of this country that they would have a practical monopoly, and would annihilate all the other brewers in the Kingdom. As many Members know better than I do, this legislation would be of a most penal character against the great majority of brewers in this country. I am bound in the interest of the Revenue to resist a proposal which would be absolutely destructive, in my opinion, of the Revenue which is now derived from this source; and I should be extremely surprised if anybody with any regard for the maintenance of the existing Revenue could support a proposal which will be absolutely fatal to the Revenue in the future. It is said that this is all the result of the repeal of the Malt Tax, and gentlemen opposite say that they regret very much the repeal of the Malt Tax, and that they were entirely mistaken in their action. I am very sorry if they were injured by it, and if they were mistaken; but I do hope that they will bear it in mind in the future, when they are advancing what they consider to be remedies for agricultural distress, that after years in which it was made one of the great grievances of the agricultural interest that the Malt Tax existed — and when, if anybody in our unfortunate position ventured to express doubts on the subject, we were told that we were ignorant Cockneys, who knew nothing about agricultural affairs and were not qualified to judge of agricultural interests — they, who for years demanded this reform, come down now and say, "Ah! that is the thing which has injured and destroyed our industries." I hope that reflection may inspire them in the future with less confidence in the remedies they propose and with a little more charitable feeling towards those who may have doubts on the subject. We have said to the brewing trade of England, "You are free to manufacture the article of beer as you please. If you manufacture badly"—as the hon. Member for Wimbledon truly said the other night—"you will suffer for it, and your customers will suffer for it." The people who frequent public-houses will no longer go where bad beer is sold. Everybody knows that people are very intelligent on these subjects, and know perfectly well where they get good beer and where they get bad beer; and that constitutes the defence of the public in the matter. I said the other day, and I adhere to it now, that the brewers are the great customers of the Exchequer. I respect them as such; but we are obliged once a year to shear our sheep, yet we desire to preserve that useful animal, and when we take the fleece we desire that the sheep shall be nourished and well fed. But when it is required of us, as guardians of the Public Revenue, that we should make this fatal attack on the brewing trade, and in that manner destroy one principal source of Revenue, I say that is not a reasonable proposal, and it is not a proposal that any responsible Government could accept. The late Government would not accept it. It was pressed upon them over and over again, and they refused to accept it. It is not a new question. It has been pressed upon Government after Government. It was pressed for six years on the late Government and they rejected it, and we are bound, in the public interest and in the interest of the trade itself, to decline to accept the Amendment.

*MR. BROOKFIELD (Sussex, Rye) said, the right hon. Gentleman had appeared in a new character, that of the brewers' friend, and more especially of the inferior class of brewer who, he (Mr. Brookfield) contended, was more responsible than any other for the great amount of drunkenness which existed in the country. He thought the hon. Member for the Sudbury Division was to be congratulated upon having at length found an opportunity—however unfavourable the circumstances—of bringing this subject before the House. The hon. Member had been trying to do so for many years. Apart from the financial effect of the proposals brought forward, there were two principles underlying this Amendment with which he should have liked to have heard the Chancellor of the Exchequer deal in his reply. One was the principle of encouraging brewers in providing a wholesome beverage, and the other of encouraging farmers and others in providing the legitimate material for the national beverage, and so giving a great stimulus to agricultural labour in their respective districts. He would not deal with the temperance question on this occasion. He thought they clearly understood the great points of difference between them. He should, however, like to hear some extreme advocate of what were called temperance principles explain whether he carried his abhorrence and dislike to brewers and publicans so far as to insist upon their providing the worst and most unwholesome materials if they chose to do so. He believed himself that the greatest amount of drunkenness did not proceed from drinking beer at all. The greatest amount of drunkenness proceeded from spirits, and it would be to the real interest of temperance if a great deal more beer were drunk instead of a great deal less, provided it were of a wholesome character. But he had risen to say a few words in the interest of a body of men whom the Mover and Seconder of the Amendment, and also the Chancellor of the Exchequer, appeared to have forgotten. He meant the hop growers and the enormous number of men, women, and children who were dependent upon the hop growers for their livelihood and for a flourishing occupation. It was not quite fair to say that the late Government turned an entirely deaf ear to this question, and he never could forget his obligations to the late Chancellor of the Exchequer in assenting to a Select Committee which inquired exhaustively into one branch of the subject. The Select Committee went into the question of pure beer, and reported that it was desirable that brewers should be made to declare the presence of what were called "hop substitutes" when they were used. It was proved that in years when hops were exceptionally dear there was a remarkable rise in the price of certain chemicals used as substitutes for hops. In the famine year of 1882, when hops became very expensive, quassia, which was the best known chemical substitute for hops, rose in price from £5 to £40 per ton. He remembered a gentleman connected with the firm of Bass saying he did not care what the price of hops was, because it was always necessary for a firm of that kind to use them, even if they were £30 instead of 30s. per cwt. He did not think it was fair for the right hon. Gentleman and others to attack these great firms on the ground of any advantage they would derive from the passing of this Amendment when, after all, it would only be rewarding them for supplying the public with a good article. As to any monopoly which large firms might enjoy, it was perfectly well known that in some foreign countries where the greatest and most elaborate experiments in the way of temperance legislation had been tried, they had taken the form of offering a monopoly to the best brewers and the brewers of the purest article. The Mover and Seconder of the Amendment did not say very much on the effect which the diminished use of barley had had upon the counties they respectively represented, and he should like to have heard from some practical Member representing a division of Essex of the disastrous effects which the diminished use of English, and perhaps the increased use of foreign, barley had had upon the barley growers of those districts. Certainly, in the County of Suffolk there were many miles of waste land to be seen together. They could, he believed, drive through 20 miles of waste land which formerly looked like those waving yellow fields which the Irish Chief Secretary once stated would be the result of the advent of a Liberal Administration. The case of the agriculturists whom he, in a certain measure, represented, differed entirely from that. Instead of their land being turned into a desert for those mysterious reasons which had made Essex assume the appearance it had, they had in the hop districts these green oases, in what would otherwise be a desert, entirely as a result of the cultivation of this exceptionally remunerative crop. It was not fair in considering this subject to entirely dismiss as unworthy of serious argument the immense encouragement which was given to the hop growers as well as the barley growers by the free use of hops and barley instead of the deleterious and noxious chemicals which took their place. It had been calculated that the use of hop substitutes was responsible for 10 per cent. of the diminution that had taken place in the hop acreage. Though he did not go so far as to endorse that, he still believed it was responsible for diminished employment, and it would be more so after the open advocacy of adulteration they had heard from the Chancellor of the Exchequer. The Member for the Sudbury Division calculated that if this Amendment were carried it would mean a loss to the Revenue of £250,000, and he proposed to make good this deficiency by imposing a licence which should be taken out by those who used substitutes for barley or hops. He was not sure that the hon. Member was quite right in his calculation, or that the tradesmen would altogether like advertising the fact that they had taken out licences to poison their customers. On the other hand, he was far from agreeing with the Chancellor of the Exchequer that where a house was known to sell bad compounds the consumers had the remedy in their own hands by leaving that house. For some extraordinary reason many of the rural population, he believed, actually preferred bad beer to good beer; and considerations of distance and the existence of tied houses often gave them no choice but to go to places where an adulterated article was supplied. As to this deficiency of Revenue, he must say two or three words on a subject that had been already referred to—namely, the Malt Duty, and a subject that had not been mentioned, the Hop Duty. He only wished to refer hon. Members who were curious on the subject to a Report recently presented to the Royal Commission on Agriculture by the Assistant Commissioner who was sent into the hop district round Maidstone. This gentleman said that the general opinion there was that, next to Free Trade, the repeal of the Malt Duty was the greatest misfortune that had befallen the farmer. With regard to the Hop Duty, that repeal was effected entirely under misconception as to the two duties at the time. It might fairly be said that there was a strong agitation among the growers for the repeal of one of them—namely, the Excise Duty; there never was any agitation, quite the reverse, for the repeal of the Customs Duty on foreign hops, which the growers always wished to retain. Instead, therefore, of imposing this

Licensing Duty to make up the deficit of £250,000, he should personally be in favour of re-imposing a duty for Revenue purposes upon foreign hops and foreign barley. Last year there was an importation of 185,112 cwt. of hops; and if a duty of 30s. had been imposed upon that it would have realised a revenue of £277,663, which was more than was required, or, with a 15s. duty, a revenue of £138,831, and the rest might very well have been made up by a revenue duty on barley. He should vote for this Amendment, and he earnestly hoped his hon. Friend the Member for the Sudbury Division would persevere in taking the sense of the Committee upon it.

MR. HENEAGE (Great Grimsby) said, the previous night the hon. Baronet the Member for Cockermouth said the hon. Member for South Tyrone would be driven through the Lobby in a brewer's van, but it appeared to him the Member for Cockermouth had a chance of being driven in a very rickety brewer's van by the Chancellor of the Exchequer himself on the lines of adulterated beer. What was this Amendment? The question was, whether they should have a tax on barley or on the adulterated substitutes used in making beer? No one could doubt that the Beer Tax was nothing less than a tax upon barley. The Member for Wimbledon said the brewer did not intend to pay the tax on beer, and the Member for Bedford practically corroborated him, although he made a speech one way and voted the other.

MR. S. WHITBREAD (Bedford): I did not corroborate him. I said that I intended to pay the tax myself.

MR. HENEAGE said, the hon. Member qualified it by a private intimation he had got from the Chancellor of the Exchequer that he should only pay it for one year, and he thought that was practically what the Member for Wimbledon said—namely, that it was only a temporary tax; that they would not disturb their relations with the trade, but that if it went on beyond that time they would not pay the tax. He had taken a great deal of trouble to inquire what would be the effect of the tax, and all persons agreed that its effect would be an imposition of 2s. per quarter on barley, and now his hon. Friend proposed that, instead of having this tax on barley, it should only be charged where barley was put on one side in order to use other substances. He considered that the Amendment was in the interest not only of the trade, but of temperance. The great temperance advocates said they did not like the people to be stupefied by drink. What did that mean but bad beer? All Magistrates would agree with him in saying that there were far more cases brought before the Police Courts of men being made ill and stupid by bad and adulterated beer than of men who became intoxicated through drinking good beer. Wholesome beer was self-satisfying and did good, but adulterated beer was not self-satisfying, and encouraged men to drink more. The trade ought to vote for the Amendment, because it would enable them to continue their business with good material and without any chance of unfair competition from those who used substances other than barley. With regard to the Malt Tax, he always opposed its repeal, both in the Chambers of Agriculture and in this House. He believed that the demand for its repeal was an infatuation which seized the country party, and which they had eventually had to pay for, and he was very glad to hear from them that they had come round to those opinions for the advocacy of which he was so much abused many years ago in the Chambers of Commerce, and that those who opposed him were now agreed that they had made a false step in regard to the Malt Tax. He believed the best thing would be for the Malt Tax to be re-imposed and the Beer Duty done away with. The Chancellor of the Exchequer was very hard upon the Member for the Sudbury Division for not having raised this question before. He would remind the right hon. Gentleman that for the last 10 years there had been a Bill for pure beer before Parliament, but those who promoted it had received no facilities from any Government for bringing it forward, and consequently had been unable to pass it. He entirely agreed with what was said by the hon. Member for Essex the previous night, that, whatever anyone might say, either inside or outside the House, this Beer Tax was, in reality, a tax upon barley. He wanted to know why they should not have pure beer in this country? They had pure beer in a country from which more beer was exported than from any other—namely, Bavaria, and he believed there was less drunkenness and less spirits consumed in Bavaria than in almost any country in the world. Hops, barley, and yeast, with water, were all that were allowed to be used in brewing beer in that country, and the use of any other substances was punished as falsification by fine and imprisonment. The effect of this Amendment would be practically a fine on falsification or the adulteration of beer, and would only be acting on the good precedent which had been set for so many years in Bavaria. He regarded this Amendment as being in the interests of temperance, and of the health of the people, and he should certainly support it. It should be understood that those who voted for it were voting in favour of the pure article and those who voted against it in favour of adulteration.

Mr. S. WHITBREAD (whose opening observations were very imperfectly heard in the Gallery) said, that as he was going to vote against this Amendment, he desired to explain his reason for doing so. He did not believe himself that if this Amendment were carried it would have the effect of increasing largely the price of English barley. The ground upon which British barley had been at such a high price under the old Malt Tax, and was in such great demand was that they got better extracts from British than from foreign barley. But they did not now propose to go back to the old system of the Malt Duty. If they could put it back, by a wave of the magician's wand, into the system which formerly existed, no one would be so glad as he, but a great many other things had happened. They would have to put up the old rate of duty, and he wondered what the Chancellor of the Exchequer would say to that? They would have to put back another thing—and that was the public-houses—to the prices they were at then. If they could not do these things, then it was no good. What would be the immediate effect of this Amendment if carried? The immediate effect of this Motion, if carried, would be to encourage very largely the consumption of foreign barley in substitution for some of the materials that were now used. The right hon. Gentleman who had just sat down talked about adulteration. What did the right hon. Gentleman mean by adulteration? Was it the use of anything that was not British barley?

Mr. HENEAGE said, he had quoted the statement that in Bavaria nothing but malt and hops were used; and he should be glad to see that the case in England also.

Mr. WHITBREAD asked his right hon. Friend to define the term "malt."

Mr. HENEAGE said, he had never heard of any good malt but that made from barley.

Mr. WHITBREAD said, that a Definition Clause would have to be introduced into the Bill, if the Amendment were carried, and that Definition Clause would be very difficult to draw. When the great change was made against the wish of every brewer in the Kingdom, and the duty was shifted from malt to barley, the Chancellor of the Exchequer of the day openly proclaimed to the brewers that they might use whatever materials they liked, always providing that they were not deleterious. Was it imagined that by this simple Amendment that liberty was to be taken away? The effect of the change would be that it would tell in favour of the larger and wealthier firms, but disastrously against the smaller brewers. It had been charged against the larger firms that it was their greed which was swallowing up the smaller brewers, but this Amendment would provide a way of escape for the large firms, and levy the tax upon the small brewers. He was not at all sure that rice, maize, and sago were deleterious substances to use, in the sense of being injurious to health, although they were not the best articles for brewing with; but, having given liberty and encouraged a large number of brewers to provide cheap beer, made from cheaper materials, on what ground could Parliament turn round and say they should no longer use them, and thus practically ruin them? He supported the Government last night, and he was not going now to lay himself open to the charge of exposing to an adverse change the smaller houses that were less able than others to protect themselves against its consequences.

Mr. W. LONG (Liverpool, West Derby) said, the hon. Member for Bedford had told the Committee that he declined to support the Amendment because it would cast a burden, which he, in his generosity, was willing to bear himself on smaller and less fortunate brewers. But the proposal before the Committee was to present to the small brewers the alternative whether they would continue the practice of brewing from materials such as rice, sago, and maize, and pay the tax, or brew from English barley and avoid the tax. Consequently, it was inaccurate and unfair to present this Amendment as a proposal to shift the burden from the richer to the smaller brewers.

Mr. WHITBREAD : I said I would not be a party to putting a tax on the smaller brewers, and finding a way of escape for myself.

Mr. W. LONG said, the hon. Member was one of the most sagacious Members in the House, and surely he must see that the same alternative would be presented to the smaller brewer as to the larger brewer. The hon. Gentleman had told the Committee that he was not only a great brewer, but a virtuous brewer, and also so prosperous that, unlike other brewers, he intended to pay this duty himself, and not cast it upon the beer he brewed, and also that he would not support any proposal which would enable him to avoid the burden at the expense of his poorer brethren. But the hon. Member seemed to forget that his poorer brethren would have to bear the burden, whatever might be the extent of his individual patriotism. The Chancellor of the Exchequer did not intend to let the hon. Gentleman have the opportunity of displaying his generosity. The Chancellor of the Exchequer said that all brewers—great and small, prosperous and poor, virtuous and vicious—should alike bear this additional burden. Therefore, the excellent intention of the hon. Gentleman could not be carried out, because his poorer and less fortunate brethren would have to pay the tax, whereas the Amendment would give them the opportunity of imitating the great and virtuous brewers or of being taxed for using less satisfactory ingredients. He desired to note the remarkable change which had taken place in the attitude of the hon. Gentleman opposite in consequence of the moving of this Amendment. The Chancellor of the Exchequer never lost a chance of jeering at landlords or brewers. ["No, no!"] Hon. Members would not upset his contention by saying "No, no"; they could not have been present during the Debates —the Chancellor of the Exchequer never lost an opportunity of jeering—whether it was the landlords or the brewers that were under discussion—and of attributing to them motives that were not altogether of an agreeable character, and of suggesting that they were acting altogether in self-interest. But now the right hon. Gentleman resisted this Amendment, and asked his temperance supporters to oppose it, because he said it would strike a fatal blow at small brewers and interfere with the Revenue by seriously injuring a class to whom the right hon. Gentleman looked to provide a large portion of the taxes of the State. That was a curious change of position taken up by hon. Gentlemen on the other side of the House. He doubted, however, that they would be able to upset the argument which had been advanced in support of the Amendment. It might be admitted that the Amendment presented a question which would be better dealt with in a Bill. For his part, he would rather see the issue raised in the form of a Bill, but then they could not always have things as they liked in the House of Commons. The Chancellor of the Exchequer had been pleased to attack the Conservative Party because while in Office they did not find time to pass this proposal into law. The right hon. Gentleman knew very well that during the greater part of the time they were in Office they were in the position which the right hon. Gentleman himself now occupied, for the right hon. Gentleman had many projects he would be glad to see passed into law, but his desires were governed by the time at his disposal, and the mere fact that this proposal did not find its way to the Statute Book whilst the Conservative Party was in Office was no indication that there was not considerable sympathy in the Party with the proposal that some steps should be taken by Parliament to ensure that beer should be brewed from the most pure and healthful English ingredients. The Chancellor of the Exchequer had also referred to him as the agricultural Member for a great town. Well, if he, being identified with the agricultural interest in the West, represented a Northern constituency, it was an honour he shared with the Chancellor of the Exchequer, and he could only hope that they were both equally happy in their new homes. He supported the Amendment, because it tended to secure that beer would be brewed from natural and wholesome ingredients; and because he believed it would not have a bad effect on the Revenue.

*MR. BONSOR (Surrey, Wimbledon) said, he felt himself in rather a peculiar position, because he was, possibly for the first time, in accordance with the Chancellor of the Exchequer. He agreed with his hon. Friend the Member for Bedford as to the effect the Amendment, if carried, would have on small firms. He further believed that the proposal would render the Beer Act of 1880 unworkable, and he could not support an Amendment, however small, which would upset the compact arrived at in 1880. If a great change was to be brought about in the collection and assessment of the Beer Duty it must be after an exhaustive inquiry. He should vote against the Amendment.

SIR W. HARCOURT: I hope the Committee will bear in mind the important testimony borne by my hon. Friend the Member for Bedford and by the hon. Member for Wimbledon. My statement that if this Amendment were carried it would lead to the destruction of the Revenue has been confirmed by those hon. Members. The Amendment is absolutely inconsistent with the settlement made in 1880 when the Malt Tax was repealed and when the whole trade was permitted to use whatever material they liked. Why were not Amendments like this moved in the time of the late Government? Where were the agricultural interests then? Where were the Members who wanted pure beer for the people and protection for British barley? Why were not these Amendments moved during the time of the late Government? I will tell the Committee. Because it is a very convenient Amendment to move against a Liberal Government and a very inconvenient Amendment for a Tory Government. I said again in the presence of the Committee, and I am confirmed by the Members for Bedford and Wimbledon, that this Amendment is destructive of the Revenue which is produced from beer. The hon. Member for Liverpool referred to the small brewers and the large brewers, but everyone knows that the great brewer has resources in machinery—resources of science—by which he can extract, and properly extract, from barley a greater amount of that which goes to make beer than the smaller man can extract. But there is another matter. This Amendment is moved upon the Excise Clause alone. We have passed the Customs Clause, and therefore we may import any amount of cheap beer made from any kind of material which a brewer on the Continent may care to turn out. What effect would that have upon British barley and the British brewer? Any amount of sugar or sago and maize may be used in that beer. I cannot think the Committee will vote for this Amendment, which is absolutely unworkable, and under which it would be absolutely impossible to collect the Revenue.

MR. CAINE (Bradford, E.) said, many appeals had been made to the Temperance Party to support this Amendment, on the ground that it made in favour of temperance, but they did not admit that at all. He was sure the Temperance Party would give their votes without hesitation. Their antagonism was against alcohol, and they did not care whether it came from sugar, grain, or any other material. There had been many foolish arguments advanced in support of this ridiculous Amendment. It had been said, for instance, that in Bavaria the law enacted that beer should be made exclusively from barley. The law did nothing of the kind. It enacted that beer should be made from germinated grain, and germinated rice, maize, or wheat might be used. In fact, there was an attempt in this Amendment to set up in this country the worst form of Protection—that of bounties. It was proposed that bounties should be given to the brewing trade if they used English barley, and in that way Protection would be given to the agricultural interest. The whole discussion might be summed up in the following epigram, the authorship of which he was not permitted to divulge—

> "It seems as sure 'as eggs is eggs,'
> From all that has been said,
> That impure beer affects the legs
> While pure affects the head."

MR. EVERSHED (Staffordshire, Burton) said, that at Burton-on-Trent, at any rate, they had always prided themselves on brewing only pure beer; and he could, therefore, assure the hon. Member that the graphic description of the effect of drinking beer which he had just cited could not have applied to any beer that had been brewed in his constituency. Last night the hon. Baronet the Member for Cockermouth had described the brewing industry as the one green spot in the oasis of depressed trade and commerce. That description of the trade might have been given before the late Chancellor of the Exchequer raised the Beer Duties; and now that the present Chancellor of the Exchequer had added another 6d., he wished someone would tell the brewers how they were to get their daily bread. He was afraid his tendency was to vote against the proposed increase in the Beer Duty in whatever form it might be raised. He did so last night. He felt bound to say that his votes were given upon the conviction he held, that it was rather hard that the working classes in this country who made beer their favourite beverage, and had none of the many comforts and luxuries of the rich, should have to pay this additional taxation upon the one article which they drank. He was not sure that the Government did not very much underrate the feeling of the working classes of this country, and he was afraid it would be felt at the next General Election. They all knew that as a general rule taxes were paid by consumers, and it was they who would have to pay the additional tax. They recognised also that the favourite drinks of the upper classes, which they themselves could not afford to pay, were untaxed by the Chancellor of the Exchequer. It was not just that the rich, who could afford to drink expensive wines, should not have a proportionate increase of taxation placed upon their beverages also. The Chancellor of the Exchequer had said that the tendency now was for the smaller brewers to disappear, and for the trade to get into the hands of large capitalists and companies. That was practically true; but was it desirable in the interests of the public? Did they desire to squeeze out the small capitalists and to have all the brewing trade in the country in the hands of the rich? The effect of that process had been going on for a considerable time, and it was to develop the tied-house system which was at the root of so many of the evils that they all deplored. He would undertake to say that before many years had passed those old free houses, the traditions of which were so interesting in our social life, would have disappeared altogether, and that the mechanical arrangements involved in the tied-house system would be perpetuated throughout this country, and very much to the disadvantage of the working classes. The Chancellor of the Exchequer was a man of many resources, and he did not think it would puzzle him much to obtain £500,000. He had no doubt the right hon. Gentleman looked forward to be Chancellor of the Exchequer for many years to come; he trusted his hopes might be fulfilled, and he invited the right hon. Gentleman to do that which had apparently been beyond the powers of any Chancellor of the Exchequer of recent years to do—to keep down, control, and moderate the monstrous expenditure to which this country had attained.

*Mr. T. W. RUSSELL (Tyrone, S.) said, he was glad that his hon. Friend the Member for East Bradford had taken pains to make it clear that on this question there was no temperance issue involved, and that Members holding the strongest temperance views might reasonably take different views. [*Ironical cheers.*] He had repeated just what the hon. Member for East Bradford had said, and if the Committee was looking for a temperance authority, perhaps they would choose his hon. Friend rather than some Members below the Gangway on the opposite side. If there was any temperance principle involved in this question it lay in this: that every shilling of revenue derived from drink made temperance legislation more difficult to obtain. They were now at the close of one of the most remarkable Sittings they had ever had. The Sitting began with a lively Scotch Debate—which was a remarkable thing in itself—and was continued by a controversy between agriculturists and brewers, which was another extraordinary thing; but the most extraordinary thing was a remark of the Chancellor of the Exchequer in the course of his last speech. The right hon. Gentleman was talking about shearing sheep, and he hoped that his friends the brewers would keep themselves in good condition for the shears to be used again. That was said by a gentleman who had a notice on the Order Paper for the Second Reading of a Bill to enable householders to abolish the trade altogether. He did not know that there was such a thing as a Temperance Party in the House; but if there were, surely they could understand an intimation like that, and could see what the value of the temperance pledges of the Government was. With regard to the rival kinds of beer, he did not know whether they were good or bad, adulterated or not. What was the poor unfortunate man who wished a glass of pure beer to do? His hon. Friend the Member for Bedford said that if the proposal were carried it would be impossible for the brewer to live. Let the Committee fancy that calamity being brought on the country! He was accused last night by the hon. Baronet the Member for Cockermouth of being driven through the Lobby in a brewer's van. What was his hon. Friend going to drive in to-day? He was, he thought, going in a brewer's dray, horsed by the hon. Member for Bedford and the hon. Member for Wimbledon, to follow a triumphant course through the Division Lobby under the auspices of those two eminent temperance reformers. It was difficult to get at the merits of this question; but as his hon. Friend was for pure beer, and those two gentleman were for adulterating it, he had come to the conclusion that if there was any virtue in it at all, pure beer must be the best, and he was going to vote for it. These things could only be of a temperance character if they proposed to reduce the consumption of drink, and from 1851 no increase of duty had ever tended to lessen the consumption of drink in this country, as we were consuming the same amount per head of the population as was drunk before the duty was raised. He did not know very well what he was doing, having no experience in the question of good and bad beer, but he thought he would, on this occasion at any rate, vote for the Amendment on the assumption that it aimed at providing beer that was pure and less harmful than the article manufactured by the hon. Member for Bedford, whom he saw described the other day as "an umpire who never once gave his own side out."

*MR. F. S. STEVENSON (Suffolk, Eye) said, he much regretted that some hon. Members who had spoken during the Debate seemed to consider that hon. Gentlemen would give their vote for or against the Amendment, according to whether they were supporters or not of the adulterated or of the unadulterated article. That had nothing to do with the point before the Committee. For eight years his name had been on the back of a Bill brought in by his hon. Friend the Member for Sudbury, and if that Bill were to be brought forward in a substantive form, he would support it in the future as he had supported it in the past. That Bill proposed to recognise the principle that the purchaser should be entitled to know what he was buying. The hon. Member who had just sat down had said he was going to vote, not knowing what he was going to do. What he (Mr. Stevenson) wanted was that the purchaser should know what he was doing, and the proposal contained in this Amendment differed absolutely from the proposal which was in the Bill of the Member for Sudbury, which provided that it should be stated what ingredients were contained in the beer offered for sale. The present proposal was, in effect, to impose a penalty upon those who brewed beer in a particular way, but it did not provide the adequate machinery by which that proposal could be carried into effect, and no provision to prevent the public from being taken in by unscrupulous traders. That being so, while he was heartily in favour of the proposal that the purchaser should know what he was buying, he was not prepared to vote for the present proposal until it had been more fully considered.

Question put.

The Committee divided:—Ayes 196; Noes 253.—(Division List, No. 132.)

MR. BIGWOOD (Middlesex, Brentford) moved, in page 17, line 5, after "gravity," to insert—

"but this extra Excise Duty of 6d. per gallon shall not be chargeable upon those brewing 1,000 barrels or less per annum, and that a graduated and reduced duty, to be hereinafter fixed by the Inland Revenue Department, shall be chargeable upon all persons brewing less than 5,000 and more than 1,000 barrels per annum."

He said that he had been induced to

move this Amendment entirely owing to facts that had come within his own observation. He had seen with great regret the diminishing number of the smaller brewers, and, as this was generally considered a democratic Budget, he thought the Amendment would afford the Chancellor of the Exchequer an opportunity to do something for those smaller traders, whom he did not wish to see annihilated. They had heard in this Debate of those who brewed beer of such a character that those who drank it went into the hayfields with wooden legs. He would be accused, perhaps, of supporting that class of manufacturers, but that was not his view. He believed there were among the smaller brewers many who brewed the most legitimate article entirely from malt and hops, and who were not sufficiently educated to know the merits or demerits of any particular nostrum which might be added to beer to improve its quality. He was prepared to take a much smaller class of brewer than that indicated in his Amendment. He had brought it forward to give the Chancellor of the Exchequer an opportunity of doing that which he had done in regard to the Income Tax, of protecting this smaller class from a duty which they could ill afford to pay. He was quite sure that this extra duty would have the effect of closing many of the smaller houses.

Amendment proposed, in page 17, line 5, after the word "gravity," to insert the words—

"but this extra Excise Duty of 6d. per gallon shall not be chargeable upon those brewing 1,000 barrels or less per annum, and that a graduated and reduced duty, to be hereinafter fixed by the Inland Revenue Department, shall be chargeable upon all persons brewing less than 5,000 and more than 1,000 barrels per annum."—(*Mr. Bigwood.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, the Amendment of the hon. Member could not be accepted, though he should be very glad to do something for the small brewers if it were possible. It was, however, extremely difficult to make differential charges in matters of this kind. The hon. Member proposed that the Inland Revenue should be empowered to fix a scale of graduation. That was a very tempting offer, and he thought he might make a very good thing out of the plan if it were practicable. He doubted, however, whether it was practicable, and it certainly would give rather too much power to the Inland Revenue. The Amendment was not workable, and he feared, therefore, that he could not assent to the hon. Member's proposal.

Question put, and negatived.

Question proposed, "That the Clause, as amended, stand part of the Bill."

Colonel LOCKWOOD (Essex, Epping) said, he did not wish to divide the Committee, but he still held the opinion, in spite of the very fair reply which the Chancellor of the Exchequer had made to him last night, that by imposing this extra duty upon beer the Government were really forcing the brewers to use other than English materials; in fact, they were creating a protective duty in favour of foreign materials as against honest English barley.

Clause, as amended, agreed to, and ordered to stand part of the Bill.

Clause 26 agreed to.

Clause 27.

Question proposed, "That the Clause stand part of the Bill."

Colonel NOLAN (Galway, N.) raised an objection from the Irish point of view. He opposed the clause on the ground that the additional tax would injuriously affect Irish interests. An additional sum of £195,000 would under this provision be collected in Ireland this year. Were he to vote for the clause he would be abandoning the position occupied for 20 years by the Irish Party, who had maintained throughout that period that Ireland was over-taxed. They would by assenting to this proposal be admitting not only that Ireland was not over-taxed, but that she had not even been defraying her fair share of taxation in the past. The Chancellor of the Exchequer had fulfilled his promise that the tax should only be imposed for one year, but he had carefully abstained from promising that he would use his influence next year to prevent the re-imposition of the charge. The object of all this additional taxation was to provide means for increasing the Fleet, but this expenditure on war material ought not to be provided out of income, but by a loan or by the suspension of part of the payment for the reduction of the National Debt. Irishmen were not particularly interested either in the Navy or in questions of foreign policy, and therefore he did not see why they should pay this extra duty. None of the dockyards were in Ireland; all the dockyards were to be found in Great Britain, and consequently none of the money spent on shipbuilding went out of the country. Even when the fleets were despatched to the Irish Coast for manœuvres there was no expenditure for the benefit of the people there. The fact was, that this extra duty would be taken out of Ireland and not spent in that country. All the Irish Members ought to protest against this increase. It was urged that they ought to support the Budget because the Liberal Party had brought in Irish measures; but in submitting to this taxation he contended that they would weaken their position for obtaining reforms and concessions from England.

MR. BUTCHER (York), apart from the general question of the bearing of the clause, objected to this duty on the ground that it would tax spirits used for medical purposes.

SIR W. HARCOURT said, he was compelled to rise to Order. The hon. and learned Member was not present when an Amendment on the same subject was moved on a previous clause and when he gave his explanation on that Amendment and it was negatived. An understanding was then come to that the same question should not be raised both on the Customs and on the Excise Duties.

THE CHAIRMAN ruled that any discussion on that subject would be out of Order.

MR. BUTCHER thought he might be allowed to state his reasons for objecting to the clause. It was generally known that spirits were used very largely for medical purposes.

Several hon. MEMBERS: Order, order!

THE CHAIRMAN: I have already called the attention of the hon. and learned Gentleman to the fact that such a discussion as he proposes to raise would be out of Order. The Amendment on that point is no longer before the House.

Colonel Nolan

*MR. BONSOR (Surrey, Wimbledon) moved to report Progress, as he was aware several hon. Members wished to speak.

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."—(*Mr. Bonsor.*)

SIR W. HARCOURT said, that under the circumstances he could not assent to that. An understanding had been come to that the clause was to be taken.

Question put.

The Committee divided:—Ayes 186; Noes 238.—(Division List, No. 133.)

It being after half-past Five of the clock, the Chairman proceeded to interrupt the Business:—

Whereupon The CHANCELLOR of the EXCHEQUER rose in his place, and claimed to move, "That the Question be now put."

Question put, "That the Question be now put."

The Committee divided:—Ayes 238; Noes 183.—(Division List, No. 134.)

Question put accordingly, "That Clause 27 stand part of the Bill."

The Committee divided:—Ayes 237; Noes 182.—(Division List, No. 135.)

It being after Six of the clock, the Chairman left the Chair to make his report to the House.

Committee report Progress; to sit again To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 1) BILL.
(No. 5.)

Reported, without Amendment [Provisional Order confirmed]; to be read the third time To-morrow.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 3) BILL.—(No. 244.)

As amended, considered; to be read the third time To-morrow.

It being after Six of the clock, Mr. Speaker adjourned the House without Question put.

House adjourned at eight minutes after Six o'clock.

HOUSE OF LORDS,

Thursday, 28th June 1894.

THEIR ROYAL HIGHNESSES THE DUKE AND DUCHESS OF YORK.

MOTION FOR AN ADDRESS.

THE **FIRST LORD** OF THE **TREASURY** AND **LORD PRESIDENT** OF THE **COUNCIL** (The Earl of ROSEBERY), in moving

> "That an humble Address be presented to Her Majesty to congratulate Her Majesty on the birth of a son and heir to His Royal Highness the Duke of York and Her Royal Highness the Duchess of York,"

said : It is, my Lords, with the purest and most unmingled gratification that I rise to move the Address of which I have given notice. It is scarcely one that in an Assembly of this kind needs any words to recommend it. It is, of course, impossible in the affairs of this world to hope for any absolute guarantee against any possible evil. But I am bound to say that no more gratifying guarantee could be given of the permanence of that form of government under which we live than the fact that the Queen should be able to see around her to-day no less than three heirs male in the direct line of that historic Throne of which she is the ornament. [*Cheers.*] My Lords, I am not here to-day to discuss the relative advantages of various forms of government. I take it that in that, as in other things, nations have the government which they prefer, and which suits them best. But of this I am at least sure—that there is one form of government, and one alone, which seems fitted for the people of these islands ; and that is, the ancient, limited, historic Monarchy under which we have lived for so many centuries. [*Cheers.*] My Lords, it is quite true that in the lapse of time that Monarchy has assumed functions rather social than political ; but that, in my opinion, is in itself an advantage at a moment when the questions which, as I believe, most interest the people of this country are rather social than political themselves. [" Hear, hear ! "] From the Throne for 57 years past we have had an example of purity and dignity of life such as has never been exhibited to the same degree from the same eminence. [*Cheers.*] Of Her Majesty's Family it does not become me to say much to-day, because, after all, generalities on subjects of this kind are apt to become either fulsome or unmeaning. But we may at least say this—that by their example and by their sympathy with the nation in the various pursuits and objects which this nation has at heart, they have sweetened the air of these Three Kingdoms. [" Hear, hear ! "] My Lords, in the old traditions of France there was a title given to the sons of the Monarch which has always seemed to me the noblest and the most pathetic that any Prince could bear. They were called " the sons of France." May we not hope that this newborn child may come to be in truth a son of Great Britain, and be adequate to the high conditions and responsibilities which that noble title involves ? [*Cheers.*]

THE MARQUESS OF **SALISBURY**, in seconding the Motion, said : My Lords, the gratification which the noble Lord feels in making this Motion is a feeling in which he will command the hearty sympathy of every person in this House. [" Hear, hear ! "] I have little to add to the graceful and eloquent words in which the noble Lord has moved this Motion. We must all feel anxious to congratulate our Sovereign on this auspicious occasion, which has added to her domestic happiness and to the domestic happiness of the distinguished parents of this child—[*cheers*]—and not only on account of the sympathy which we naturally feel for their feelings in such a matter, but also because we owe so deep a debt of gratitude to the beneficent government of the Family under whose rule we live. The noble Lord has justly said that this form of government is best fitted for the people of these islands. I should expand that phrase by saying that it is the best fitted, and the only possible form of government for the vast Empire of which England is the centre. [*Cheers.*] It has an importance to us now at the present day even in excess of the value which it represented to our ancestors ; because it is the only centre round which could rally the vast multitudes of different creeds and races which acknowledge the sway of Queen Victoria. [*Cheers.*] My Lords, we cannot look into the future ; but I heartily join with

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

the noble Lord in expressing the feeling that this auspicious birth has given us a just confidence in believing that in the far future we and our descendants are secure in enjoying that form of government which has conferred so much greatness upon these little islands, and which has given so large a measure of happiness to the nations which inhabit them. [*Cheers.*]

Moved—

"That an humble Address be presented to Her Majesty to congratulate Her Majesty on the birth of a son and heir to His Royal Highness the Duke of York and Her Royal Highness the Duchess of York."—(The Lord President (*E. Rosebery*).)

Address agreed to, *nemine dissentiente:* Ordered that the said Address be presented to Her Majesty by the Lords with White Staves.

BOARDS OF CONCILIATION BILL.

(No. 112.)

SECOND READING.

Order of the Day for the Second Reading, read.

*THE EARL OF **ONSLOW**, in moving the Second Reading, disclaimed, in the first place, the parentage of the Bill. It had been, in reality, prepared by Sir John Lubbock, the representative of the London County Council upon the Labour Conciliation and Arbitration Board of the London Chamber of Commerce. The general principle of the Bill would commend itself to their Lordships, for he was sure they were all anxious to see some steps taken by which an early termination might be put to those unfortunate labour disputes which had brought such widespread misery. The method by which the supporters of the measure hoped to attain that object was by strengthening the existing voluntary Boards. Those Boards were of three different kinds: first, the Standing Joint Committees comprised of employers and employed in any particular trade covering an area, large or small; secondly, the Trade Boards of Conciliation and Arbitration embracing the whole of a particular trade or group of trades within a wide area, possibly throughout the whole country; lastly, the District Boards existing in certain circumscribed localities, chiefly populous places, for the purpose of dealing by conciliation or arbitration with all trade questions arising within the area of their operations. Three methods of procedure were adopted by the last-named Boards: either they invited the parties in dispute to meet at a convenient place and settle their differences, or, if that could not be done, the Boards offered their services as mediators, and endeavoured to reconcile the two parties by giving them useful advice; and, lastly, if neither of those courses could be taken, it was open to the Boards, with the consent of the two parties, to take the whole matter into their consideration and to decide the question in dispute. But there was yet a fourth matter of procedure not familiar to us in this country, but very common in America. He would call it by the name which best explained its object—procedure by declaration. That was to say, the Board heard both sides of the case, and, having done so, declared what in their opinion would be a fair and equitable settlement of the differences between them, leaving them either to accept or reject it. The result was, that in the majority of cases public opinion, which was no small factor in these cases, was inclined to accept the award of the Board as right and just, and in many cases the declaration led to the settlement of the difficulty on those lines. Legislation, to a certain extent, was already in existence on this subject, and, looking at the result of it so far, he felt compelled to say he was not very sanguine of the result of any interference by Parliament. In 1824 an Act was passed for forming a Board of six arbitrators, to be appointed by a Magistrate, with power to settle and enforce their decrees, and they were authorised, in case either party should refuse to accept their awards, to enforce their decrees by distress or even by imprisonment; but from the scope of their operations was expressly excluded the settlement of either future wages or future prices. In 1867, voluntary Boards having by that time become somewhat general, Lord St. Leonards brought in a Bill conferring upon these Boards the same powers as had been conferred upon the arbitrators under the Act of 1824, and giving them additional powers of summoning witnesses. Again, in 1872 Mr. Mundella, then President of the Board of Trade, introduced the Arbitration (Masters and Workmen) Act, providing that, in addition to disputes arising out of existing contracts, the arbitrators might take into consideration future wages and future prices. The result of all those measures, he regretted to say, had been absolutely *nil.* He was not aware of a single case in which either employers or workmen had availed themselves of that Act. The reason appeared to be twofold: first, it was not the business of anybody to put those Boards in operation, and, consequently, 999 out of every 1,000 workmen in this country were absolutely ignorant of their existence; and, secondly, those who were aware of their existance were loth to put themselves voluntarily in the position of giving powers to a Magistrate to enforce the award of the Boards by so severe a process as distress, and, possibly, imprisonment. This Bill would avoid, at any rate, the latter of those two difficulties, because the legal powers it would give were much less severe than those given by the Act of 1872. Its provisions would apply to all properly-constituted Boards of Conciliation and Arbitration. It was made a *sine quâ non* of recognition by the State that it should consist in equal degrees of employers and employed, and where the Board of Trade was satisfied that was the case it might, after due examination into the circumstances, register it as a voluntry Board under this Act (if passed). Secondly, it was proposed to confer upon the Boards power to summon witnesses and to administer to them the oath. Power was also given upon the order of the High Court to subpœna witnesses to give evidence, provided the evidence was such as would be producible upon the trial of an ordinary action; but it specially exempted from the evidence that might be given before Boards two matters upon which both employers and employed were somewhat touchy: no power was given to inquire either into the books of an employer showing profit and loss in any industrial undertaking, or to require production of any books or papers of a Trades Union. Everything in the Bill was voluntary. No power was conferred upon a Board and no authority could be exercised by it without the consent of both parties. It might, however, be considered possible to give the Boards a certain measure of authority for enforcing their decrees in respect to any question of future wages or future prices. For that purpose a clause had been inserted enabling the parties, should they so desire it, to deposit in Court a sum of money, or security for a sum of money, which, in the event of the award not being observed by either party, would be forfeited by the Board and handed over by them to the other party which was prepared to abide by the award. Those were the principal provisions of the Bill. He asked their Lordships to look for a moment at the rules of procedure contained in the Schedule to the Bill. They were made as elastic as possible, and only laid down broad principles on which the Boards should act. First, they might allow the use of any chamber or building over which they might have authority for the purpose of holding meetings between parties in dispute; secondly, they might act, if the parties so desired it, as mediators between them; and, thirdly, in the event of their being unable to come to an agreement in any other manner, they might (if both parties agreed in writing to submit to the Board) either themselves act as arbitrators or appoint arbitrators to act provided they were in equal numbers; and in case of difference power was given to them (still with the consent of the parties) to appoint an umpire or to invite the Board of Trade to do so. The powers it was proposed to confer on these Boards were very similar (though there were certain differences to which he would call attention) to the functions performed by perhaps the most successful tribunal of the kind that had ever existed—the *Conseils des Prud'hommes* in France. Those *Conseils* had been in existence for a long time. In the reign of Philippe le Bel in 1295 they had their inception; and they were constituted in their present form by the First Napoleon in 1806. During their existence they had been a remarkable success; and the authorities in France attributed to their existence the comparative tranquillity in the French industries during the present century. In 1890, 136 of those *Conseils* were in existence. They had tried 42,000 actions, 16,000 of which were settled by conciliation, 13,000 by arbitration, and 12,000 were withdrawn. The similarity between those *Conseils* and the Boards which it was sought to invest with powers under this Bill was this: both of them had powers of arbitration as well as of conciliation; both of them must consist of equal members; both possessed power to summon witnesses; the awards of both as to the existing contracts were enforcible by law, and excepting where security had been voluntarily deposited (as he had already explained) neither of them could deal with questions of future wages or future prices. The main points of difference between those *Conseils* and the Boards under this Bill were that, whereas in France they could decide questions without the consent of parties—and indeed where one party to the suit did not put in an appearance judgment would be given against them by default — under this Bill, no judgment could be given without the consent of the parties. Again, the *Conseils* in France had absolutely no power to consider questions of future wages, but that power was to be given to these Boards where both parties were prepared to deposit a sum of money as security for their ultimately carrying the award into effect. That was a very modified form of compulsion, but it was not thought possible to bring compulsion to bear upon either employers or workmen. They could not say to a man, "You shall work or not work for a certain wage"; and they could not say to an employer, "You shall carry on your business, although it may be at a loss"; and, therefore, it was not sought in any way to enforce the decision of the Board in the matter of wages. But the supporters of this measure recognised that the feeling was growing on the part both of employers and employed in favour of the extension of these voluntary Boards. Mr. Burnett stated in the Report on Strikes in 1892 that 7,500 employers and 196 Unions, comprising 90,000 members, advocated the formation of local Boards. Perhaps the most successful had been the London Labour Conciliation and Arbitration Board. That Board came into existence in consequence of the Dock strike in 1889. The London Chamber of Commerce was approached by 3,000 firms who had been grievously affected by the magnitude of that strike. A committee was formed to inquire what could be done, and the result of their Report was the institution of that Board, the object of which was not so much to act as arbitrators, but to form some scheme of conciliation and to develop that scheme. The main condition which appeared to be essential to this scheme was that both parties should be equally represented on the Board, and that the Board should, as far as possible, embrace among its representatives all the trades carrying on business in the locality. In order to obtain that result committees elected by the Trades Unions and the employers in each of the principal trades in London had been constituted and affiliated to the Central Board. The procedure of the Board was very simple: As soon as they heard that a strike was impending, or that a difference was likely to arise, they sent an identical letter to both parties, offering them the use of the Chamber of Commerce for a meeting, and requesting them to meet there and try to arrange their difficulties, and, if they desired it, that members of the Board should sit in the room and, whenever their offices were called for, intervene and suggest some means by which the dispute might be settled. They had done good work, the best part of which did not find its way into the public prints, and of which the public had but little knowledge. They had settled about 20 considerable disputes between employers and employed, and a large number of smaller ones. Indeed, hardly a week passed without some application being made to that Board to intervene in disputes between employers and employed. Unfortunately, the recent strike of cab-drivers was not referred to them. They offered their services, but the parties did not seem to be willing to come to any terms in the matter. But they had settled another threatened strike, which otherwise would have been a great deal heard of, among the men employed by the Victoria Steam Packet Company. There was at one time danger that the whole passenger traffic on the Thames would be suspended; but that strike was happily averted by the intervention of the Board. Had they done that work alone they would deserve well of the Metropolis and of the country. That Board was the author of the present Bill. Its principle had been approved not only by the London Chamber of Commerce, but by a conference of Chambers of Commerce all over the Empire, over which his noble Friend opposite, Lord Brassey, presided. It had also been submitted in all its details to, and approved by, a Congress of the Chambers of Commerce of the United Kingdom. So far for the approval of employers of labour who might be said to be represented by the Chambers of Commerce. But the Bill had also been approved of by about 40 Trades Unions in the Metropolis, including the engineers, carpenters, tailors, clerks, and many other important bodies of operatives. It had been discussed clause by clause by their representatives, and might be said to thoroughly embody the views of the working classes of London. It was backed by Conservative Members of Parliament such as Sir Francis Powell and Sir Albert Rollit, by Unionist Members like Sir John Lubbock, by Liberal Members like Mr. Montagu, and by such representatives of labour as Mr. Howell and Mr. Fenwick. Her Majesty's Government had no doubt introduced a Bill dealing with this subject, but there appeared to be nothing in it which could not be done under those existing Acts of Parliament, which had proved complete failures. It would be more useful if the Government, instead of endeavouring to set up new Boards, which it had been shown both employers and employed shrank from, would frankly and freely recognise the voluntary Boards already established and clothe them with authority, which would make them respected by all parties in the State. A few words as to the reason why he had introduced this Bill in their Lordships' House. The Government, speaking by the mouth of Mr. Mundella, the then President of the Board of Trade, undertook that they would not offer any opposition to the Bill if it were introduced in the other House; but when this Bill came up for Second Reading, they regretted that they were unable to fulfil their undertaking owing to the fact that their Bill had been blocked; and as the Government had taken the whole time of the other House, it was impossible for the Bill to be introduced there this Session. He had, therefore, brought the Bill before their Lordships' House to obtain a discussion upon it, and to elicit the intentions of Her Majesty's Government, even if it should be impossible to get it passed this Session. The Bill if passed might not affect all the gigantic struggles happening between capital and labour with which the nation had become familiar, but it would at any rate deal with two out of the three great causes of dispute—those arising upon questions of wages and hours. Whether it would be sufficient to deal with that much more burning question whether members of Trades Unions should work alongside men who were not, he was not prepared to say; but at any rate he had the authority of Mr. Howell, who was well versed in the subject and had written a book upon it, for saying that 90 per cent. of the strikes that occurred might be settled by conciliation, and, of the remaining 10, 5 per cent. might be settled by arbitration. Above all, it was desirable to narrow the issues which those questions raised, and to do away with some of the ignorance surrounding them, and the distrust, for sometimes even the very causes of strikes themselves were non-existent. The Board he had referred to dealt with a dispute between the French-Polishers' Union and a large firm of pianoforte makers, the cause of quarrel being that the men thought time-work preferable to piece-work; but when they met together in the room, and the cases on either side were stated, it was found that, after all, the men themselves were in agreement with the masters as to piece-work, and a strike which might have assumed large proportions was settled in a few minutes. There was, he ventured to think, a brighter prospect ahead of us in regard to the settlement of trade disputes, and there had been of late a marked desire for their settlement by conciliation, as appeared by the Report of Mr. Burnett. The Returns of recent years showed a marked decrease in the number of strikes. In 1882, which might be said to be the year of high-water mark or fever heat of the strikes, there were 1,845; in 1890 there were 1,028; in 1891 there were 890; while in 1892 the number had diminished to 692. That was satisfactory; but against it had to be set the lamentable coal strike last year, when 300,000 men were idle, with 500,000 persons dependent upon them, and it was estimated that not less than £19,000,000 of capital lay idle; in 1892 3,000 establishments were affected by strikes. The most lamentable part of it all was the result of the strikes to the workers themselves, for the larger proportion were unsuccessful, and the net result of all the misery to the men and enforced idleness of capital was an average reduction of strikers' wages of 6½ per cent. In presence of those figures anything that could be done to minimise the recurrence of strikes should be done. All would agree, therefore, that this Bill was for a worthy object. He did not anticipate that the measure would be received with enthusiasm. Any measure which simply aimed at holding the balance equally between employers and employed was not likely to be received with enthusiasm by either Party; but at any rate it was an experiment which, if it were passed, could do no harm and might be productive of great good. Courts with strong legal powers had been tried; an endeavour had been made to establish voluntary Boards by the machinery of the law, but now their Lordships were asked to clothe the existing Boards with more modified legal powers in the belief that those Boards commanded the confidence both of employers and employed. Many of their Lordships had made voyages to Australia, and must have felt a thrill of national pride on passing ship after ship carrying valuable cargoes under the Union Jack. They must have had a feeling of glory in the Empire to which they belonged as their vessel touched at port after port, in the Mediterranean, in the Suez Canal, in the Pacific and Indian Oceans, filled with shipping and with busy wharves teeming with life and work. He had seen those wharves all deserted, and the ships lying idle at the decree of the Labour Organisations—the wool trade, the staple industry of the Australian continent was paralysed. Men were forbidden to shear the wool to form the cargoes; those who should have put it on the railways were forbidden to handle it; wharfingers were forbidden to put it into the ships, while the sailors were forbidden to navigate them if they contained the "boycotted" wool; even the stevedores in the London Docks were forbidden to touch it upon its arrival here. That such a paralysis of our commerce through industrial disputes should be possible constituted not only a grave menace to the community, which might at any moment be deprived of the very necessaries of life, but was evidence of the smallness of the advance which had been made in this 19th century over the barbarous methods of settling disputes which prevailed among our more remote ancestors. The prosperity of England depended on her commercial superiority, and, having made great sacrifices with the object of holding our position as the greatest manufacturing country in the world, we ought also to do something to mitigate what he believed to be one of the gravest menaces to our commercial superiority—namely, the enormous waste caused by constant recurrence of these industrial campaigns. If they thought that this Bill would tend in that direction, they would in passing it have something on which to congratulate themselves. This question was, at any rate, more worthy the attention of Parliament than others which occupied most of its time—mere Party squabbles. In the belief that their Lordships would all desire to advance the question at least one step, he asked them to read this Bill a second time.

*Lord BRASSEY, in seconding the Motion, said that he had only a word or two to add to the exhaustive speech of the noble Lord opposite on behalf of the Conciliation Board appointed under the auspices of the London Chamber of Commerce. Those who had been employed in the settlement of trade disputes in the Metropolis had been earnest and successful workers. He could not lose the opportunity of saying how greatly, in his opinion, the method of adjustment by Conciliation Boards was to be preferred to the method of arbitration. An arbitrator was never called in till considerable exacerbation of feeling had been aroused on both sides, and he must necessarily purchase his impartiality at the cost of much ignorance of essential technical details. The supporters of this Bill desired simply that it should be referred to the same Select Committee with the Government Bill, and he earnestly hoped that their Lordships would accede to this reasonable request. He concluded by seconding the Motion that the Bill be now read a second time.

Moved, "That the Bill be now read 2ª."—(*The Earl of Onslow.*)

*LORD **PLAYFAIR** said, their Lordships would all sympathise with the noble Lord in the motive with which he had brought the Bill before the House. The constant blows that were struck against commerce by strikes had become so serious that everyone desired to find a method by means of Boards of Conciliation which would win the confidence of the working classes and of employers alike to prevent these disputes reaching the acute stage of strikes. Therefore, every one in the House would thoroughly appreciate the principle and motive of the noble Lord in introducing this Bill. But some difficulties stood in the way. There were three Bills on this subject before the House of Commons at the present time—namely, the Government Bill; the Bill of Sir J. Lubbock, which was identical with the one now introduced by the noble Earl; and the Bill of Mr. Butcher and Sir J. Gorst. The latter also proposed another mode of establishing Conciliation Boards, by means of County Councils instead of the Board of Trade. The desire of the Government was that all these Bills should be read a second time and sent to the Grand Committee on Trade in the House of Commons, where their respective merits would be examined. Each of them contained excellent suggestions which might be combined in one valuable measure, there being no Party feeling in any of them. But all the Bills were blocked. The noble Lord desired a discussion on the subject on the Second Reading of this Bill, which he had very ably advocated, but he had not explained the advantages of the Government Bill which was not before their Lordships. Neither could the other two Bills in the House of Commons be now discussed, all being for the same object and containing suggestions well worthy of attention. As the noble Lord had said, they had no doubt plenty of time in that House to discuss the matter, and in Standing Committee their Lordships could have made an excellent Bill out of the three, which the Government could have accepted and pushed forward. But that was not the feeling of people interested in the question of conciliation, who desired to get the opinion of the people's House upon it. The noble Lord had taken one of those Bills and introduced it before their Lordships; but as they could not discuss the others, they were placed in a difficult position. He had no fundamental objection to the Bill of the noble Earl, although he thought it was not sufficiently elastic, and contained too much legal phraseology. The noble Lord had put so much legal phraseology into the Bill that he would frighten the working classes from adopting it. For instance, in the seventh clause were mentioned *subpœna ad testificandum* and *duces tecum*, legal terms familiar to lawyers; but they would cause great alarm among the working classes, who would be summoned in those imposing words, which they might suppose had some tremendous meaning. Then the noble Lord brought in the law to confirm the judgment or award. He had had a little experience in 1877 as umpire in an important strike arbitration affecting Northumberland and Durham, and that arbitration had a large measure of success, because the parties had confidence in the Court being exactly adjusted to the dispute, the employers and workmen being equally represented, as proposed, in this Bill. If the subject were left to be discussed in the House of Commons by the Grand Committee on Trade, the valuable suggestions made would be considered with the view of forming Boards of Conciliation. What he suggested was that if the Bill were read a second time the noble Earl should delay its further stages for some time in the hope that meanwhile the block in the three Bills in the House of Commons would be removed and the whole of them sent to the Grand Committee. Unless that was done the Bill would not go down to the other House with that satisfactory feeling that all sides had been heard, which were so desirable in a measure of this kind.

THE DUKE OF **DEVONSHIRE**: My Lords, the noble Lord who has just spoken on behalf of the Government has addressed his observations so exclusively to the noble Lord who moved the Second Reading of this Bill that I confess I have some difficulty in ascertaining what the position of the Government is with regard to it. I understand he does not intend to oppose the Second Reading, but that he asks for considerable delay in further proceeding with it in order that, if possible, the proposal of the Government may be considered at the same time with the other Bills in the House of Commons. That may be very desirable, but I do not understand how the other Bills are to be before this House. They are in a suspended state, and I would ask whether the noble Lord can hold out any hope of the Bills before the House of Commons being read a second time? As I understand matters, it is absolutely impossible at present to proceed with any business in the House of Commons except Government Bills.

Lord PLAYFAIR said, that if the blocks were withdrawn from the three Bills in the House of Commons they might be read a second time and sent to the Grand Committee of the Board of Trade, to be considered all together before their Lordships proceeded to the Committee stage of this Bill.

The Duke of DEVONSHIRE said, he understood it was impossible that any Bills in the other House could go before a Grand Committee this year.

Lord PLAYFAIR said, that would depend on the blocks being withdrawn.

Lord KNUTSFORD suggested that it would be better to pass the Bill now before the House, and let it join its blocked friends in the House of Commons. It could then go before the Grand Committee.

The Earl of ROSEBERY: I am afraid that would not facilitate the course of business, because if the Bill were passed in your Lordships' House it would only go to join, like a twin, the Bill of precisely the same character introduced in the other House by Sir J. Lubbock. The point is, that if you pass the Bill in this House it will only go to join its replica in the House of Commons, and you will then have two identical Bills bearing the honoured names of Lubbock and Onslow sent before the Grand Committee, together with the Government Bill and the Bill mentioned by the noble Lord. As regards pressing on the particular Bill in question, I do not think you will achieve any useful object by proceeding further with it now.

***The Earl of ONSLOW** said, the noble Lord opposite spoke as if he and his friends in the House of Commons were powerless to further the stages of their Bill or give opportunities for the discussion of this Bill. But the Government had taken the whole time of the House of Commons, and could therefore do what they liked with their own Bill or give facilities for the consideration of the other Bills. A better plan would be for all the Bills to be introduced here and remitted to a Committee of their Lordships' House, where the Government would be adequately represented by the noble Lord. With regard to the objection to having two identical Bills, of course if this Bill passed their Lordships' House Sir J. Lubbock would withdraw his Bill. However, he was prepared to accept the suggestion of the noble Lord who had spoken on behalf of the Government, and, if the Bill were read a second time, to postpone its further stages indefinitely.

Motion agreed to; Bill read 2ª accordingly.

BISHOPRIC OF BRISTOL ACT (1884) AMENDMENT BILL.—(No. 131.)

SECOND READING.

Order of the Day for the Second Reading, read.

Viscount CROSS: My Lords, I have to ask your Lordships to give a Second Reading to this Bill. A Bill was passed 10 years ago for the division of the See of Gloucester and Bristol. It has been desired to subsidise the old See of Gloucester, and a considerable sum of money has been forthcoming to carry out that desirable object. It has, however, not been found easy to get all the money wanted, and therefore this Bill has been introduced for the purpose of allowing the £500 a year, which was to be given under the Act of 1884 in the division of the See of Gloucester and Bristol, to be increased to £700 a year. This Bill has the approval of the right rev. Prelate who presides so well over the joint diocese. Something, I think, is to be said quite irrespective of the wish to complete this Bishopric, because it turns out that when the old Palace of Bristol was destroyed in the Bristol Riots a large sum was collected for the purpose of re-building it. I do not know what became of the whole of that sum; at all events, some part of it was devoted to the restoration of the Palace of Gloucester. Therefore, the See of Bristol has some claim upon that sum. I do not suppose there will be any opposition to the Second Reading of this Bill or to its passing.

Moved, "That the Bill be now read 2ª."—(*The Viscount Cross.*)

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House To-morrow.

NEWTON ABBOT WORKHOUSE.

QUESTION. OBSERVATIONS.

VISCOUNT **SIDMOUTH** asked whether any Report of the proceedings in reference to the conduct of officials in the Union workhouse at Newton Abbot had been received; and, if such Report had been sent in, whether it could be presented to Parliament? He said, their Lordships' attention had been drawn to the proceedings of these workhouse authorities in Devonshire against whom grave charges had been made. He understood that an investigation had taken place, and that a Report would shortly be sent in to the Government. He wished to know whether that Report would be laid before Parliament?

*LORD **HAWKESBURY** said, that a public inquiry was held by two of the Inspectors of the Local Government Board in consequence of complaints in connection with the management of the workhouse, and, as a result of that inquiry, the Local Government Board required the immediate resignation of the matron. The facts which were disclosed at the inquiry led the Board to direct that the inquiry should be re-opened with a view to holding a full investigation as to the administration of the workhouse generally. A Report of that further inquiry had been received, and was now under the consideration of the Board. The Reports made to the Board by its Inspectors were confidential communications, and, as the President of the Board had stated in the other House, he was not prepared to present the Reports in question to Parliament.

VISCOUNT **SIDMOUTH** presumed that the Government intended to take some action upon the Report.

LORD **HAWKESBURY** thought that would probably be the case.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 2) BILL.—(No. 99.)

Returned from the Commons with the Amendment agreed to.

STATUTE LAW REVISION BILLS AND CONSOLIDATION BILLS.

Message from the Commons that they have added a Member to the Joint Committee on Statute Law Revision Bills and Consolidation Bills, to consider the Copyhold (Consolidation) Bill [H.L.], as requested by their Lordships.

COCKENZIE FISHERY PROVISIONAL ORDER BILL.—(No. 109.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 11) BILL. (No. 113)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 5) BILL.—(No. 110.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 2) BILL.—(No. 76.)

Amendments reported (according to Order), and Bill to be read 3ª To-morrow.

BURGH POLICE (SCOTLAND) ACT, 1892, AMENDMENT BILL.—(No. 105.)

House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

POLICE (SLAUGHTER OF INJURED ANIMALS) BILL, *now* INJURED ANIMALS BILL.—(No. 134.)

Amendments reported (according to Order), and Bill to be read 3ª on Monday next.

House adjourned at twenty-five minutes before Six o'clock, till To-morrow, a quarter past Four o'clock.

HOUSE OF COMMONS,

Thursday, 28th June 1894.

PRIVATE BUSINESS.

THAMES CONSERVANCY BILL

(by Order.)

CONSIDERATION.

Order for Consideration, as amended, read.

Motion made, and Question proposed, "That the Bill be now considered."

Mr. J. STUART (Shoreditch, Hoxton), who had the following notices on the Paper :—

> "That the Bill be re-committed to the former Committee ;"

and

> "That it be an Instruction to the Committee to add four additional members to the Board of Conservators as now proposed in the Bill—namely, two representing the Corporation of the City of London and two representing the London County Council ; and, further, to make the constitution of the Board of Conservators, as amended, remain in force until December 31, 1896, unless continued by Act of Parliament beyond that date or altered by Act of Parliament before that date,"

rose to move that the Bill be re-committed.

Mr. JACKSON (Leeds, N.) said, it would be very convenient for the House to be informed whether the Motion for the re-committal of the Bill and the proposed Instruction could be taken together.

*Mr. SPEAKER said, the Motion for the re-committal of the Bill can be taken because it is down by Order, but it can only be taken without reference to the proposed Instruction, which is not down by Order ; and if there is any objection to the Instruction being taken, it will have to stand over. It can only be taken now by agreement on both sides.

Mr. J. STUART said, he was willing to meet the convenience of the House, and was ready to move both the re-committal of the Bill and the Instruction to the Committee or to postpone the matter to the following day. He was in no sense desirous of opposing the Bill.

Mr. JACKSON: I understand that that course is not practicable. We cannot take both the re-committal and Instruction.

*Mr. SPEAKER: What I said was, that as one was down by Order and the other was not, the Instruction cannot be taken to-day if it is objected to. It is scarcely possible to discuss the re-committal without reference to the Instruction.

Mr. J. STUART: Perhaps it would be convenient if I stated what I am prepared to do.

Sir F. DIXON - HARTLAND (Middlesex, Uxbridge) said, the promoters of the Bill would prefer that the Motion of re-committal should be taken that day, because if the Motion was rejected the proposed Instruction would fall through.

*Mr. SPEAKER: The Motion for re-committal is in Order, but the Motion for the proposed Instruction is not in Order, and must stand over unless there is a general consent that it shall be taken. If any technical objection is made, the notice must stand over in accordance with the Standing Orders.

Mr. J. STUART said, he was quite willing to go on with one part or to postpone the whole question until a later and convenient day.

Sir F. DIXON-HARTLAND: We consider it much better that the re-committal should be taken to-day. If the County Council are beaten on that no more will be heard of the Instruction.

Mr. J. STUART: It is a rather difficult thing to deal with the two points separately, but I will do the best I can under the circumstances. But am I obliged to move the Motion in my name, seeing it would be obviously for the convenience of the House it should stand over till we can take the Instruction ?

*Mr. SPEAKER: The first Motion being by Order that must come on to-day, unless arrangements can be made between the two parties.

Mr. J. STUART said, there was nothing left but to move it under the circumstances. He explained that the object the County Council had in view was not to throw out the Bill, but to so amend the constitution of the Conservancy Board as to add to the representation of the metropolis upon it. During the progress of the Bill through Committee changes had been made in a contrary direction to that desired by the Council and those who represented London. At present London was represented on the Board by ten members—seven from the Corporation and three from the County Council; but the present Bill reduced that representation to eight, while 12 members were given to the upper parts of the river. On previous occasions when the Conservancy Board was reconstituted—in 1864 and 1866—the Bills which ultimately became Acts were preceded by an inquiry by Committee; but the Committee on this Bill had been unable—had not been empowered—to make that extended inquiry which he held to be necessary. Taking interest and population into account, it was felt that a larger representation ought to be ensured on the Conservancy Board for the Metropolis, and that the Bill as it now stood could not be accepted by those who represented London as a satisfactory or final solution of the question. The preservation of the Port and Harbour of London was a very important matter. The question of the London water supply was also involved, and the functions of the Conservancy Board had been very widely extended, while on the showing of the Board itself the funds placed at its disposal were, in view of the work it was to do, very inadequate. At any rate, London ought not to be placed in a worse position on the Board than it was now. In order to ensure that proper inquiry might be made into the whole question of the representation on the Board, the County Council desired that a clause should be inserted in the Bill terminating the Conservancy Board at a given date. He repeated that he had no desire to defeat the Bill; on the contrary, he wished it to pass, and if without re-committal it was possible to move the Amendments he had to propose when the Bill again came before the House, he was quite willing to do that in order to save time. His main point was that the Metropolis ought to be more fully represented, and to secure such fuller representation was his sole object.

Amendment proposed, to leave out the words "now considered," in order to add the words "re-committed to the former Committee."—(*Mr. J. Stuart.*)

Question proposed, "That the words 'now considered' stand part of the Question."

*MR. SPEAKER: I understand the hon. Member to say he is willing to allow this stage to pass if he can move his Instructions in the form of Amendments on Report.

MR. J. STUART: Yes, I am prepared to do that in order to facilitate the Business of the House.

MR. SPEAKER: What is the view of the opponents of the Instruction? It would be impossible for the Motion for re-committal and the Instruction to be fixed for the same day.

SIR F. DIXON-HARTLAND: We prefer that this part of the question should be debated to-day, because if the re-committal is defeated we shall hear no more of the Instruction. I should like to know whether, if this state of representation is restored, the hon. Gentleman would be satisfied?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.) said, he was desirous of pointing out the great difficulty in which the House would be placed if they attempted to discuss the Motion for re-commitment without at the same time discussing the questions that arose upon it. He hoped that all difficulties would be got over by some reasonable arrangement on both sides which would enable a settlement to be arrived at without the necessity for spending the time of the House upon it. That might turn out to be the case if the Instruction were withdrawn and the matter allowed to stand over until the hon. Gentleman had put down such Amendments as he desired to move. As he understood, they were at present precluded from discussing the matter on its merits, and he might say he thought it might not be necessary to discuss it at all, so near had the parties arrived at an agreement.

MR. PAULTON (Durham, Bishop Auckland) said, he agreed it would be extremely difficult to discuss the questions involved separately, and that it would be a better thing that they should debate the whole matter at one time. He thought, in the meantime, there was a reasonable chance of a settlement being effected, which might save the House the trouble of discussing this matter, and which would satisfy all the parties. He thought a postponement was the best course that could be adopted.

Mr. W. LONG (Liverpool, West Derby) said, he had no desire to interfere with a reasonable arrangement, but he wished to point out that the difference between the Instruction of the hon. Member opposite and of his hon. Friend behind him only represented one feature of the question for consideration. There were a number of other matters which would be affected; and if they were going to open up a decision deliberately arrived at by a Committee upstairs after 28 days of laborious and most careful consideration, the House must, in common justice, admit to the re-consideration not only the persons interested in the Instruction of the hon. Member, but also the representatives of all the other interests concerned. In order to enable the House to have within their view the other matters arising out of the Instruction it would be necessary to place an Amendment upon the Paper. For himself and friends he might say that they loyally accepted the conclusions arrived at by the Committee and did not want to re-open any of them; but if an arrangement was proposed that this present discussion should terminate and the matter raised by Amendments dealing with the points at issue, he must protest, in the name of the other persons interested, of the injustice of such a course, for unless they were allowed to put upon the Paper Amendments embodying their views it was impossible that they could be discussed. If such Amendments were put down they must necessarily prolong the discussion. He repeated that, so far as the up-river constituencies went, they were disposed to accept the conclusions of the Committee as they stood.

*Mr. BRUNNER (Northwich, Cheshire) said, his suggestion was that, both in the interests of the shipowners and the London County Council, it would be better that the first part of the Motion should be withdrawn. The hon. Gentleman made an observation upon the constitution of the Board when——

Mr. W. LONG rose to a point of Order. He said the hon. Gentleman was, as he understood, discussing the merits of the Instruction which had been put down on the Paper. Mr. Speaker, as he took it, had suggested that a discussion of that kind was out of Order.

*Mr. SPEAKER: It was not my suggestion, and I should not presume to make any suggestion to the House; but my opinion was asked, and I said the Motion was in Order, although, perhaps, inconvenient. Technically, as I have said, there would be a breach of Order, but it is a very slight one, which I thought might be permitted in this instance. My suggestion is that both the Motion and the Instruction should stand over to another day, until they can both be put down by Order or treated as though they had been put down by Order for the same day.

Sir G. RUSSELL (Berks, Wokingham) said, he should very strongly oppose any alteration of the agreement arrived at by the Committee. Their recommendations were not all that he desired, but he was willing to accept them. If the matter had to be re-opened he should wish to adopt the suggestion of Mr. Speaker, so that the subject whenever it came on should be discussed as a whole.

Mr. JACKSON (Leeds, N.) said, that as the Chairman of the Committee perhaps the House would allow him to say that he felt they were placed in a very considerable difficulty. It was impossible adequately to discuss or even to answer what the hon. Gentleman opposite had said unless they were prepared to deal with the Instruction to the Committee as well as with the Motion to re-commit the Bill. It was obvious that there were questions underlying the Instruction which were of the greatest importance with regard to the Bill as a whole. He wished to join in the appeal that they should act on the suggestion of Mr. Speaker, that the Motion should be withdrawn and put down for another day, when the whole question could be discussed. This matter raised questions of such great importance, not only with respect to this Bill but with respect to the whole procedure of the House of Commons, that he felt it was better that it should be threshed out in a complete discussion.

Sir F. DIXON-HARTLAND said, that after the suggestion which Mr. Speaker had been good enough to throw out, and the feeling expressed by the

House, he thought it wise to allow the course suggested to be adopted and the Motion to be withdrawn.

*Mr. SPEAKER said, in that case the Motion would be withdrawn and the discussion would be attached to the Motion for re-commitment of the Bill.

Mr. BRYCE said, he understood that the suggestion of the hon. Member for Shoreditch was that he should prefer to proceed by setting Amendments down to the Motion. He should like to know whether it was competent to proceed in that way supposing that the matter should stand over from that day?

*Mr. SPEAKER: In that case the hon. Gentleman might have to ask the House for leave to withdraw, and that leave might not be granted. Of course, if the hon. Gentleman desires it, I will ask the opinion of the House upon the question.

Mr. J. STUART: May I not withdraw the present Motion? If an arrangement is come to it will be unnecessary to refer it back to the Committee.

Sir F. DIXON-HARTLAND: Then I will agree to the postponement until to-morrow. [*Cries of* "No!"]

*Mr. SPEAKER: The matter can be formally postponed until to-morrow, and a date afterwards fixed for the discussion.

Debate adjourned till To-morrow.

PRIVILEGE.

VACATION OF SEAT ON SUCCESSION TO A PEERAGE.

MOTION FOR A SELECT COMMITTEE.

Mr. J. CHAMBERLAIN (Birmingham, W.): Mr. Speaker, I desire to call the attention of the House to a question of Privilege of considerable importance. It is not in any sense a Party matter, nor is the Resolution which I intend to propose one of a controversial character. But the matter does raise a question of grave Constitutional importance, and, although it is somewhat technical, I think the House will be glad to have attention called to it. The matter arises out of a Motion which was unanimously adopted by the House on Tuesday with reference to the vacancy in the Attercliffe Division of Sheffield. The Motion was made—

> "That Mr. Speaker do issue his Warrant to the Clerk of the Crown to make out a new Writ for the election of a Member to serve in the present Parliament in place of the Hon. B. Coleridge, who, since his election, has accepted the office of Steward of the Chiltern Hundreds."

Now, that is a very unusual form in which to move the Writ in such a case. There is, I think, absolutely no precedent for it. But the Motion is usually one entirely formal, and I do not think that the unusual character of it on the present occasion attracted any particular attention. But I want to call attention to what follows from having carried this Resolution. It is based on two propositions. The first of these propositions is that Mr. B. Coleridge was up to his acceptance of office a Member of this House; otherwise, of course, he could not have vacated his seat by accepting office. The second proposition is that at the time of accepting office the Hon. B. Coleridge was not a Peer of the realm. That, of course, is involved in the wording of the Resolution. He was described as the Hon. Bernard Coleridge, the eldest son of a Peer, but not a Peer; but this also follows from the former proposition, because if he was a Member of the House of Commons at the time he accepted office he could not be a Peer at the same time. Consequently, the House by passing this Resolution has indirectly decided that a man may be a Member of Parliament and not a Peer, although he is the eldest son of a Peer who is deceased. I wish to call the attention of the House to the extremely important consequences which follow from this. Why is it, if at all, that the Hon. B. Coleridge was not a Peer at the time he accepted the office of the Chiltern Hundreds? It can only be because he had not fulfilled a certain formality—that is to say, because the Writ of Summons which calls him to the Upper House had not been issued. But the Writ of Summons is only issued on the application of the person who succeeds to the Peerage, and consequently a person who succeeds to any Peerage will have it in his power to refrain from applying for a Writ of Summons, which is as long as he pleases, and during the whole of such time he will be eligible as a Member of this House and may sit in this House. Of course, the House understands I am not saying this is so, but I do say this follows from the Resolution passed on Tuesday. But that is not all. Not only an eldest son, the heir of a Peerage, who now sits in this House, would have a right to continue to sit in this House, but every successor to a Peerage would be eligible as Member of Parliament so long as he had not applied for his Writ of Summons. My right hon. Friend the Chief Secretary, speaking at Rotherham last night, referred to some proposal which had been made for allowing a Peer to choose whether he would be a Peer or a Commoner, and I think he said it would be a most intolerable thing that a person should be able to exhaust the privileges of the House of Commons and then, when tired of the House of Commons, go up to the House of Lords. That is precisely what we have established by the Resolution of Tuesday last. It will be perfectly possible, if that Resolution is sustained, for a man, say, in the position of the Hon. Bernard Coleridge, to refrain just as long as he likes from applying for the Writ of Summons, and during the whole of that period he will be eligible to sit as a Member of this House. It has been suggested that if the Government are in any way responsible for the Resolution in question—which I do not suppose they are more than formerly—then this Government, which is committed to mending or ending the House of Peers, have really hit upon a means of granting to Peers a new and exceptional privilege—a privilege for exhausting all the delights of the House of Commons, and then, in their old age, retiring to the House of Lords, as to a haven of rest. But what has been suggested to me is that, after all, this may be an invidious way of ending the House of Peers, because every successor to a Peerage who has enterprise, energy, and ambition will probably choose the House of Commons during his period of juvenility, and will only seek the House of Lords when he reaches the stage of decrepitude. I think, then, I have shown that the effect of the Resolution of Tuesday will be to bring about enormous Constitutional changes, and, although I myself am not prepared to regard altogether without favour some proposition which would allow the eldest son of a Peer greater choice than at present, still the House will probably agree that no such change ought to be admitted incidentally into our Constitution or without full consideration. I want now to take the other alternative. Suppose that the Resolution is admitted to be wrong, what have we done in that case? In that case, the House of Commons is in a most embarrassing position. It has been induced to make itself ridiculous by saying the thing that is not. It has been induced to declare a seat vacant for a reason which does not exist, whereas the seat was previously vacant a week ago for a totally different reason. It is perfectly evident things cannot be allowed to remain in their present position, and therefore it is I have thought it desirable to call the particular attention of the House of Commons to the circumstances. If the House will bear with me I will proceed to consider what, after all, is the main question. Was not the Hon. Bernard Coleridge a Peer on Tuesday last before he accepted office, or was he not? I have examined as far as I could—with the assistance which the authorities of the House are always so ready to render—the precedents upon this subject, and I must say they appear to be continuous and consistent. The first one to which I will refer is a dictum of Mr. Speaker Onslow, who was Speaker between 1727 and 1754. I should say that at that time the practice with regard to the vacating of seats by Members called to the Upper House differed materially from our present rule, because in those days it appears to have been the custom, immediately upon the death of a Peer, to move for a new Writ, the seat being held to be vacated thereupon if the heir of the Peer were at the time a Member of the House of Commons. The Writ was moved for—that is to say, without waiting for any proof. And this question having been brought before the House on one occasion, Mr. Speaker Onslow said—

> "When a person becomes a Peer by descent, the instant the ancestor dies, the heir becomes a Peer, and his seat in the House of Commons becomes immediately vacant, and there is no necessity to wait for the issue of the Writ to call such heir to the House of Peers, for it is only a Writ of Summons to attend his service there, and without it, and though he should never take his seat there, he is to all intents and purposes whatsoever, a Peer of the realm."

That was the state of the law and the custom of the Constitution as laid down by Mr. Speaker Onslow. Since Mr.

Speaker Onslow's time, and, I imagine, a little previously to the beginning of the century, a different course prevailed, and it became the habit of the House of Commons to ask for proof that the person who claimed the Peerage was entitled to it, and the best proof of such claim was held to be the issue of the Writ of Summons, of course after examination by the Committee of Privileges of the House of Lords. In 1809 a case arose where General Bertie became Earl of Lindsay, and the Writ having been issued on the death of the Earl of Lindsay, subsequently a writ of *supersedeas* was moved and carried, because the Writ of Summons had not been issued by the Crown; and the House of Commons, although they had proof of the death of the Peer, had no proof who was really his rightful successor. In 1811 the wisdom of the course which has since been pursued by the House of Commons was, I think, clearly justified, because in that year Lord Dursley claimed the Peerage of the Earldom of Berkeley, and upon his claim a Writ was moved, and a new Member was elected in the place of Lord Dursley. That new Member was Sir William Guy, who sat for the County of Gloucestershire. Subsequently the Peers rejected the claim of Lord Dursley, and the Earl of Berkeley claimed the seat in the House of Commons, so that there were two claimants for the Gloucestershire seat. Subsequently Lord Dursley, or Colonel Berkeley, as he was then called, did sit in the House of Commons again until he became a Peer under another title. But, the House of Commons having been clearly induced into error in that case, I believe I am right in saying that subsequently, without exception, it has always required proof of the rightfulness of the claim by demanding that the Writ of Summons should have been previously issued. There was a case in 1830, when Lord Lovaine became Earl of Devon, where an attempt was made to move the Writ before the Writ of Summons had been issued, and the Mover referred to a previous case—that of Lord Carlisle—where the then Speaker had inquired when the Writ was moved whether the Writ of Summons had also been issued. But, attention having been called to the matter, the Speaker had explained that he had only done so as a matter of curiosity, because the seat in the House of Commons was vacated whether the Writ had been issued or not. I wish to call attention to that. The point is this: that, while the Writ of Summons is evidence as to who is the real successor, the seat is vacated by the death of the predecessor, and the seat becomes vacant immediately upon the death of the predecessor, although the House of Commons does not take cognisance of the fact. On the occasion to which I have referred Mr. Speaker Manners Sutton deprecated the issue of a Writ, and said the House would require special and positive evidence that the Member had become a Peer. That positive proof, he said, was to be found in the Writ of Summons, but if that Writ was delayed other proof might be received. The fact of the issue of the Writ of Summons is not the only evidence that would be conclusive. In 1835 there was a similar case, when Mr. Speaker Abercrombie decided that it would be highly inexpedient to direct the issue of a Writ, and said the only safe and certain evidence was that the Member had received the Writ of Summons. In 1840 there was a very curious case, in which the Writ was moved and granted in the case of Lord Stormont, who had become the Earl of Mansfield, while the late Earl was actually unburied. The reason was that Lord Stormont was a Peer of Scotland as well as of England, and in the Peerage of Scotland there is no Writ of Summons, and the House proceeded on current rumour or general knowledge and did not ask for the special proof of the Writ of Summons. Lastly, there was the case of 1844, where Mr. Scarlett became Lord Abinger, and where the Writ was delayed for a period of three weeks, in order that the Writ of Summons might previously issue. A Member of the House of Commons complained of the delay in the issue of the Writ, and stated that it was a great injustice to the constituency. Thereupon Mr. Speaker Shaw-Lefevre said it was true that when a Peer of the realm died his eldest son ceased to be a Member of the House of Commons; but he explained that the House had no means of knowing whether the claim to the Peerage was *bonâ fide*, and the only safe course was to wait for the issue of the Writ of Summons before moving for a new Writ. I think the House will see that in all these cases there is one consistent, logical, and plain rule—namely, that the seat in the House of Commons becomes vacant upon the death of the predecessor, but that the House of Commons is justified in not taking notice of the claim until it has been proved either by the Writ of Summons, which is the more convenient and general way, or, failing the Writ of Summons, by some other evidence. The delay of the House of Commons in dealing with the matter must not, however, be held as affecting in the slightest degree the status of the person concerned. That person—that is to say, the heir to the Peerage—is debarred from taking his seat in this House, and his seat has become vacant, whether his claim to the Peerage is admitted or not. I will put a case—an extreme case. Suppose a Peer dies leaving two claimants to the Peerage, A and B. Until it is settled who is the true claimant the whole question is in abeyance. If A and B were both Members of the House of Commons, then if either of them sat or voted in this House he would do so at his own risk and peril, and if either of them afterwards were declared to be the rightful heir his Peerage would date from the death of his predecessor, and if he sat and voted in the House of Commons he would be liable to whatever pains and penalties might attach to that action. The point is—and I will apply it to the case of the Hon. Bernard Coleridge, according to everything that has proceeded from previous Speakers who have dealt with this matter—at the time the Writ was moved and the office of the Chiltern Hundreds was granted to him the Hon. Bernard Coleridge did not exist, but in his place there was Lord Coleridge, the second Baron Coleridge; and Lord Coleridge being unable to sit in the House of Commons, the seat was *ipso facto* vacant, and it is untrue to infer, as we did by our Motion the other day, that that seat became vacant in consequence of the acceptance of office by the Hon. Bernard Coleridge. I think that is consistent with the position which *à priori* we should have supposed to be the case. In the first place, the grant of a Peerage is to a man and his male heirs, and as soon as the man dies the heir takes up the title. There is no *lapsus*, no cessation of continuity. It is just the same in the case of an hereditary title as in the case of a Monarchy:—"The King is dead; long live the King!" The new King takes up the title and obligations on the death of the old King, and in the same way the new Peer is a Peer from the moment of the death of his father or predecessor. I should also add—although it is a small matter—that evidently the view I take of the position is also the view taken by Lord Coleridge himself, because on the day when the office of the Chiltern Hundreds was granted to him under the name of the Hon. Bernard Coleridge, he was writing a letter to his constituents in Sheffield, in which he expressed his deep regret at being forced into the House of Lords, and he signed the letter, "Your grateful friend and servant, COLERIDGE." I deny altogether that it is possible to treat Lord Coleridge as if he were a double-barrelled person. He cannot be Lord Coleridge and the Hon. Bernard Coleridge at the same time. If my precedents are not disturbed, he is, and was upon the death of his father, Lord Coleridge, and, that being the case, it is clear that what we ought to have done was to have waited for the issue of the Writ until the Writ of Summons had been applied for. I assume that the Government would have had some influence with Lord Coleridge to induce him to wait for the issue of the Writ of Summons, and if the Writ were delayed the House would have had full authority to proceed upon other evidence. In no case, I venture to think, is there any precedent under similar circumstances for issuing the Writ before the Writ of Summons had been applied for. I have seen some allusion in the newspapers to a precedent, which it was stated arose in the cases of Lord Russell and Lord Swansea, but I think it will be admitted that the case of a Peer by creation is totally different from that of a Peer by descent. A Peer by creation does not become a Peer until his Patent has passed the Great Seal, and it was competent to give Lord Russell and Lord Swansea the Chiltern Hundreds and vacate their seats, because they remained Members of the House of Commons until the time when the Patent had been passed, but that is not the case in regard to Lord Coleridge. Well, what is it which the Government have done, and what is it the Government have induced the House of Commons to do? In the first place, they have given the Chiltern Hundreds to a Peer. I believe complaint has already been made that the present Cabinet have given too many offices to the hereditary House, and here is another office styled, I believe, "one of profit under the Crown," which has been given to a Member of that House. I admit it is within their right to do that, but then, Sir, what they have done is to give it in the wrong name. They have given it to a person who did not exist, and that is, I think, an irregularity of which the House is entitled to take notice. But, Sir, they have done worse than that. I contend that they have broken the law, and I must call the attention of the House to the Statute which regulates the vacation of seats when office such as that of the Chiltern Hundreds has been conferred. It is the 6th of Anne, chap. 41, section 25, and it provides that—

> "If any person, being chosen a Member of the House of Commons, shall accept of any office of profit of the Crown during such time as he shall continue a Member"—

these are the words to which I wish to direct attention—

> "his election shall be and is hereby declared to be void, and a new Writ shall issue for a new election, as if such person so accepting were naturally dead."

Well, Sir, the Hon. Bernard Coleridge, or Lord Coleridge, did not accept the office during the time he was a Member. He accepted it after he had ceased to be a Member by the death of his father, and consequently this Resolution if not illegal is exceedingly irregular, and I am not quite certain that it would not be held null and void. It is only in the case of a Member during such time as he shall continue to be a Member that the seat can be declared to be void. In my opinion, therefore, our declaration of a seat as void, based on the assumption of office by a man who was not a Member of the House of Commons at the time he accepted office, was absolutely without legal effect. I must also point out that if it were held to be legal there is a proviso to this section which will have a very curious result, because it runs as follows:—" Provided nevertheless that such person "—that is, the person owing to whose selection for office the seat has been declared void—

> "shall be capable of being again elected as if his place had not become void as aforesaid."

If, therefore, Lord Coleridge was a Member of the House of Commons at the time he accepted office, and if his acceptance of office vacates the seat, then Lord Coleridge at the present time is under the Statute eligible for a seat in this House. That is the absurdity to which we have been reduced by the undue haste and precipitancy of somebody or other in applying for this Writ for the Attercliffe Division. I would ask, what was the ground for moving in this matter so hastily? Why could not the universal precedent have been followed; why could we not have waited either for the issue of the Writ of Summons or for proper evidence? As far as I understand from the newspapers, the people of Attercliffe are in no particular hurry. They have difficulties and differences of their own to settle, and a little time would have been of great advantage to them. I am totally at a loss to understand what ill-advised person can have decided that it was necessary to hurry this matter forward with such indecent haste. In any case, the House of Commons is in considerable embarrassment and difficulty, and, under the circumstances, I trust that the Government will make no objection to the proposition which I now venture to submit—namely—

> "That a Select Committee be appointed to inquire into the circumstances under which the New Writ for the Attercliffe Division of Sheffield was issued on Tuesday, 26th June, and into the law and practice of this House relating to the Vacation of Seats of Members who succeed to Peerages."

Motion made, and Question proposed,

> "That a Select Committee be appointed to inquire into the circumstances under which the New Writ for the Attercliffe Division of Sheffield was issued on Tuesday, 26th June, and into the law and practice of this House relating to the Vacation of Seats of Members who succeed to Peerages."—(*Mr. J. Chamberlain.*)

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): I do not rise at all to oppose the Motion which the right hon. Gentleman has made. I think it is a very proper Motion. I think that the House should inquire into this matter and settle the law on the subject. But I must state my entire difference from the right hon.

Gentleman in his view of what has hitherto been regarded as the law of Parliament on this matter. He referred to a conversation—I think it was between Lord Egremont and Mr. Speaker Onslow—which is reported in an early edition of *Hatsell*, but he did not refer to a correction of that report which absolutely negatives the conclusion he drew. The proposition laid down by the right hon. Gentleman is this: that a man who is, in fact, a successor to a Peerage ceases to be a Member of the House of Commons from the fact that he is such a successor. He referred to a case in which there were two claimants to a Peerage, and said that if one of those claimants had turned out to be in the wrong, and not really entitled to the title——

MR. J. CHAMBERLAIN: I said that the one who was declared ultimately to be the rightful heir would suffer pains and penalties for an act done at a time when his succession was doubtful.

SIR W. HARCOURT: Well, I think the case to which I am going to refer absolutely controverts that proposition. Mr. Hatsell corrected the conversation to which the right hon. Gentleman has referred, and laid it down that until the King, by Writ of Summons, called a man up to the House of Peers, that man could not lose his right to sit in the House of Commons. Under the Statute 3 & 4 Geo. III., cap. 26, it is provided that there must be a certificate given by two Members of Parliament stating that a Writ of Summons has been issued under the Great Seal of Great Britain to summon the Peer to Parliament. Why not certify the late Peer's death? If what the right hon. Gentleman says is correct, and that the death ought to vacate the successor's seat at once, why is this provision made in the Act of Parliament; why does the Act require that before a Writ is issued for the election of a new Member to this House there should be a declaration that the Writ of Summons has been issued? If the right hon. Gentleman is right that requisition is totally unnecessary. There are also the words used in the Order of this House for a warrant—namely—

> "To make out a new Writ for the election of a Member for so-and-so in the room of so-and-so, who since his election has been called up to the House of Peers."

Now, why was that rule established? Because you had no proof that any particular individual was the heir. You must have proof. He has got to prove to the satisfaction of the House of Lords the death of the Peer he claims to succeed; he must prove the marriage of that Peer, and he must prove that he is the eldest son and the legitimate son of the deceased Peer. Until this is proved the House of Commons has no right to surmise that the man who is a Member of the House of Commons has ceased to be a Member. In my opinion, there is no ground whatever to assume that, until such proof is given, a Member of the House of Commons has lost his seat. The House of Commons assumed in the case of Colonel Berkeley that he had become a Peer. The right hon. Gentleman says the House may place itself in an absurd position in this case by assuming that Mr. Coleridge is not yet a Peer. Well, in Colonel Berkeley's case, the House of Commons chose to make the assumption that a particular person was the eldest son of Lord Dursley, and had succeeded him. Colonel Berkeley was a Member of the House of Commons, and until the House of Commons has some proof that an individual Member returned by a constituency and sitting in this House is a legitimate heir to a Peerage, it has no right to declare the seat vacant on the ground that he has succeeded to a Peerage. That is the principle which has been acted upon in all these cases. I need not refer to all the cases.

> "When it is advisable,"

is said in the last edition of Sir Erskine May's book,

> "to issue a Writ without delay in the case of a Member created a Peer, it is doubtful whether the seat be legally vacated until the Member accepts the Chiltern Hundreds or until the Patentis made out."

Of course, that is not on all-fours with this case, but the rule is the same. You have no right to conclude that an individual has become a Peer by succession until you can prove it. Of course, the best proof you can have is that furnished by the House of Lords. After the death of Lord Coleridge there was no man who could sit in the House of Lords in his place until an investigation had taken place, for the House of Lords would not allow anyone to sit there. It is perfectly true that there are two cases which I think throw some light upon the subject. In the case of Mr. Scarlett succeeding Lord Abinger, Mr. Tufnell, who moved the Writ, said there might be extreme cases in which a person, from unwillingness to take his seat in the House of Peers, might cause the suspension of the Writ for an indefinite time if the practice of waiting for the Writ of Summons were allowed. Yes, but for what period of time? It might be for many years. Take a case like that of the Berkeley Peerage or the great Douglas case. There may be a man who claims to be a Peer, and if you wait until the decision of the question whether he is a Peer or not you will disfranchise his constituency during the whole time the matter is in suspense. I venture to say that what we have to do is to regard the interests of the constituency in this matter. The first object of the House of Commons is that every constituency shall as soon as possible be represented in this House, and everything that delays that representation is a wrong to the constituency. If a man either voluntarily or involuntarily refrains from proving, or in consequence of conflicting claims is unable to prove, his right, such a course would disfranchise his constituency for an indefinite period. In that case Mr. Tufnell said that the House acknowledged him as a Peer by descent, and that on the death of his father the notoriety of the event was sufficient ground for considering that the Writ should be issued. The House of Commons cannot take notoriety as a sufficient ground for acting in refusing a Writ in the case of a man who has legitimately vacated a seat in this House. The Speaker, in the case I am quoting, said—

> "It is true that when a Peer of the realm dies his eldest son ceases to be a Member of the House of Commons, but the House has no means of knowing whether a claim made by one of its Members to a Peerage be *bonâ fide* or not, and therefore the only safe course to adopt is to wait for a Writ of Summons. The House will recollect rather a recent case in which a Member of this House claimed to be a Peer and it afterwards turned out that he was not so."

Then he said that the House of Commons ought to require some better evidence of the succession of the son on the death of the father than common report. Then there was a case dated in 1830 in which important statements were made, though I do not say by any means that they settled the law. This was a case of a new Writ, moved, I see, by a relation of mine, for North Nottinghamshire, Lord Scarborough's seat. The Speaker, having heard the statement of the hon. Member and the Motion which was submitted to the House, felt himself called upon to declare that, in his opinion, it was highly inexpedient for the House to direct that the Writ should be issued. The only safe and certain evidence which the House could act upon was that the Member had received his Writ of Summons and had been called up to the House of Peers. The Chancellor of the Exchequer, who at that time was Mr. Goulburn, said that there was another important point of view in which the Government ought to be consulted. Suppose in the case of a contested Peerage the House of Commons had issued a new Writ, on the allegation of one of its Members that he had succeeded to the title, would not that be very prejudicial to the interests of his opponent? If the applicant did not, after all, establish his claim, he would be deprived of his seat in the House of Commons; and then Mr. Goulburn said that he apprehended that, until the Writ of Summons should be issued, a Member should be entitled to the privileges of a Member of the House of Commons. My right hon. Friend must have overlooked this case.

MR. J. CHAMBERLAIN: I beg the right hon. Gentleman's pardon. I quoted the whole of it. I did not quote the words of Mr. Goulburn, but I did say that, if the contention were sustained, the result would be that every man who succeeded to a Peerage would have it in his power to sit on in this House just so long as he liked, and need not apply for a Writ of Summons.

SIR W. HARCOURT: I only wish to point out to the House what is the present state of the law as declared by great authorities. True, there is another man whose authority is worthy of great consideration in a matter such as this—I mean Dr. Lushington. Dr. Lushington concurred in the objections that had been taken to the Motion to issue a new Writ on the allegation that a Member had become a Peer before he had been so declared by the Lords, because he submitted that that would be to prejudice the judgment of that Assembly. Therefore, we should be undertaking, if we issued the Writ before the Writ of Summons had been given by the House of Lords, to determine that a man was a Member of the House of Peers, and we might, therefore, on our own authority declare a man to be a Peer whom the House of Lords later might declare not to be a Peer. All must admit that a conflict of jurisdiction of that kind would be most inexpedient, if not, indeed, wholly unconstitutional. Then we are at once brought face to face with this point. The right hon. Gentleman says that either we must wait for the Writ of Summons or for some other proof to be given to this House. How is this House going to obtain proof? Are we going to have a Committee of Privilege to examine whether a man has become a Peer or no? We have never adopted that course before, and it would be a most inexpedient precedent to set up. I quite agree that if a man chose not to sue—if I may use the expression—under a Writ of Summons, he might go on disfranchising his constituency for an indefinite time. That would be a great inconvenience and a great wrong also to his constituency. We might, no doubt, defeat such an attempt by instituting an Inquiry of our own. The only other alternative would be for us to wait for the issue of the Writ of Summons. As I said, there are, no doubt, conceivable cases where it might take a very long time, however much the claimant desired to forward matters, for him to prove his case. What, then, has been the course that this House has thought fit to take? I do not say that it is a course very much to be recommended, but it is the one that the House has always taken whenever a doubt of this kind has arisen. Whenever there has been a doubtful case with regard to a man's right to sit in this House, the way of settling the question has always been to bestow the Chiltern Hundreds, about which there is no doubt, and thereby to preserve the rights of representation in this House to his constituency. The right hon. Gentleman says that we were violating the Statute because we gave the Chiltern Hundreds to a Peer who had ceased to be a Member of the House. That is begging the whole question. It has never been proved yet that he is a Peer. What notice to that effect has this House or the Government received? What notice had they upon which it was possible to act? Certainly none that we can act upon, and, therefore, if there be a doubt in the case, you ought assuredly to give the constituency a right to return its Member by a method which, although indirect, is at any rate certain in its operation. Take the case of Mr. Bagwell, who in 1801 took Holy Orders. It being doubtful whether his doing so rendered his seat vacant under the then existing law, he was offered and accepted the Chiltern Hundreds. Why was that? In order that there might not be the delay and trouble of arguing in this House whether his taking Holy Orders vacated his seat. It was a short and ready method by which delay was removed. So again in 1835 Lord Morpeth accepted the office of Chief Secretary for Ireland, and as there was some delay in making out his appointment he accepted the Chiltern Hundreds in order to save time. Then he offered himself for re-election as Chief Secretary, and was re-elected. What is the suggestion made to us? We cannot move the Writ simply on the death of a particular Peer without having official knowledge that a particular Member of this House is the legitimate heir to that Peerage. In the present case we have no such knowledge with regard to the son of the late Lord Coleridge. We must, therefore, acquire that knowledge somehow. We may acquire it through the instrumentality of the House of Peers or through ourselves. But those inquiries may take time. It is even possible to conceive cases in which it would take a long time to pursue these inquiries, and it is therefore far better for us to cut the knot and remove the delay by the grant of the Chiltern Hundreds. It seems to me that this is a course consistent with all the law and practice of Parliament hitherto. The right hon. Gentleman says, What hurry is there? In my opinion, you ought not to delay a single day longer than is necessary in giving a constituency its right of representation. Why are you to hang them up, to wait for the decision of the case? The period may be short or it may be long; and if you have a method put into your hands by which the constituency can return its Member, that is the best course to take. The right hon. Gentleman evidently has a great fear that there may be heirs to Peerages who may be not so anxious to go to the House of Lords as he appears to desire them to be. For my part, I should be very sorry to lose them if they could be properly retained here. But if they do not apply for their Writ of Summons and the House of Commons objects to any procedure of that kind, we may set up a Committee of Privileges here to investigate the question whether they have or have not become entitled to a seat in the House of Lords, although they do not choose to take it up, and so determine the question for ourselves whether that title, although not acted upon, vacates the seat in this House. All these things are open to question, and I do not know that they have ever been decided, although I have stated what I believe to be the Parliamentary law and practice. I quite agree that it is right and reasonable that any doubts that may exist should be ascertained and cleared up by a Committee. But I do lay down that it is the business of this House at as early a moment as possible in a doubtful case to vacate the seat in order to restore the rights of representation to the constituency, and not to have a man who does not attend or vote in this House because he may or may not be subject to penalties. But when this Committee is appointed I hope that it will embrace not only this question, but a question that has been frequently discussed here though never settled, and that is what ought to be the proper form for a Member of this House to resign his seat. Everybody has felt that the subject should be dealt with, but no Government has ever taken this question up. The present system is clearly not a satisfactory one. It is what Sir Drummond Wolff called it—an anomalous system; and I think that it would be a matter of great importance that the Committee should inquire into the question and make recommendations to this House which would regulate the whole method of vacating a seat. Therefore, I do not oppose the Motion of the right hon. Gentleman, but would propose that before the Committee is moved for the matter should be postponed for the purpose of considering how the inquiry can have a wider and more useful construction, so as to put the question of vacating seats in the House of Commons on a sound and well-understood basis.

MR. A. J. BALFOUR: The right hon. Gentleman has done well, I think, in conceding the Committee for which my right hon. Friend has moved, and I am not at all sure that the extension to the Reference he had proposed would be in any respect inadvisable. I feel almost inclined to suggest that, if he is going to make the purview of Reference wider than is necessary to deal with the specific case brought before our notice to-night, it ought to be so extended as to include some inquiry into the most ridiculous and absurd survival of ancient times and different circumstances by which a man on taking Office under the Crown has to resign his seat in this House. The right hon. Gentleman was not content merely to grant a Committee. He thought fit also to argue the case, and I must say that he appears to me not to have listened to the speech of my right hon. Friend—a speech of masterly lucidity, which put the case of the House of Commons and upon which the House of Commons is asked to pronounce. There was not one word in the right hon. Gentleman's speech, from beginning to end, which showed that he had grasped the point aimed at by my right hon. Friend. Not a word fell from him to indicate that what my right hon. Friend had brought before the House was not whether or not the Attercliffe Division should be immediately given the privilege of asking for a new Member, and not whether or what kind of evidence was required before we could take cognizance of the fact that one of our number had become a Peer. The single question to which he called our attention was this—Is a man who succeeds to a Peerage a Peer from the time his predecessor dies, and is he or is he not during that time competent to sit in this House? I boldly say that nine-tenths of the right hon. Gentleman's speech were not addressed to that point at all. He quoted what he called a correction of Speaker Onslow's *dictum*, but the first correction which he quoted was in the first place not a correction, and in the second place it was not relevant. The right hon. Gentleman also quoted a Statute of George III., which had nothing whatever to do with these points. He also gave opinions with regard to what ought to happen to an heir to a Peerage who was not a lineal heir, and he told us what ought to be done by the Speaker if the House was not sitting, if a vacancy occurred, and so forth, and so on; but the real question whether a man can sit or vote in this House and represent a constituency at the same time that he is entitled to claim a seat in the House of Lords—that question was never touched on by the right hon. Gentleman until he came to the end of his speech. Nor did he quote an authority on the question except the solitary one of Mr. Goulburn, who has against him Speaker Onslow and Speaker Lefevre, two of the most illustrious of your predecessors in the Chair, Sir, and against him also, I believe, the whole law and practice of Parliament. I do not think the right hon. Gentleman said anything about one example and practice of Parliament which is, I think, conclusive in the matter. Is there a single case in which an heir to a Peerage, after the succession but before the Writ is issued, has voted and spoken in this House? Can a case be produced, and if not, why not? Everyone knows that if a man is competent to vote in this House the Whips would be anxious that he should vote and sometimes speak, and the utmost pressure would be put upon him to exercise his right, at all events in one of these capacities. But the fact that no man, knowing himself to be legally entitled to claim a Peerage, has ventured to exercise his right in this House is conclusive proof in my judgment that by the custom and tradition of Parliament he cannot, and that *ipso facto* he becomes ineligible to take part in our Debates or represent a constituency of the country. The right hon. Gentleman has argued as if our contention was inimical to the interests of the constituencies, and he has laid it down that if we had our way in this matter the unfortunate constituencies would be deprived for an unduly lengthened period of representation. It is exactly the other way. The consequence of the right hon. Gentleman's action is this—that it will deprive constituencies of the right to return Members to this House. His theory was that if a man chooses to delay applying for the necessary Writ of Summons to the House of Lords, so long will a constituency be deprived of any right to elect a new Member; and, if my interpretation of the law and custom of Parliament be correct, during all that period the Member who is nominally occupying the seat will be incompetent to perform any functions of a Member of this House. I cannot honestly say that I think the right hon. Gentleman's speech has added to our knowledge of the law on this question or has cleared up the mind of any hon. Gentleman. One thing, however, he has done. He has spread joy and satisfaction in the breasts of various heirs to Peerages who would prefer to remain Members of this House than to take a seat elsewhere. Every Member of this House sympathises, I believe, with such a feeling. I think that most hon. Gentlemen really enamoured of the House of Commons regard no misfortune greater than that of being forcibly divorced from its proceedings. But why are we to create an entirely new and privileged class of the community? A man must be either a Peer and incompetent to sit in this House, or a Commoner and competent to sit in this House. If the *dictum* of the Chancellor of the Exchequer be correct, if Speaker Onslow and Speaker Lefevre and the whole catena of traditions they represent are wrong, we shall call into existence for the first time in our history a body of gentlemen who may sit in this House as long as they please, and when they do not please to sit any longer they may go of right to the other House. That is an intolerable state of things. I do not see why we should endow those gentlemen with these exceptional and abnormal privileges, and I do not doubt that when the Committee which is to be appointed examines the law and the precedents on this subject they will see that my right hon. Friend is correct when he says that a man ceases to be eligible for any work as a Member of Parliament directly he has succeeded to a Peerage—not from the time when the Writ is issued, but from the time when his predecessor dies. If that be so, then it becomes as clear as daylight that the criticisms of my right hon. Friend on the Motion of Tuesday are absolutely well-founded and amply justified. For some electoral purpose with which I do not wish to quarrel or to inquire into, the Government for the first time have started a precedent which carries us far beyond the electioneering expediency of the Attercliffe Division, and which may be the beginning of a constitutional change of far-reaching import. I, for my part, desire to raise even at this early stage of the discussion my strong protest against it. I will not dwell further on this matter. I have vindicated the point of view from which my right hon. Friend and I are agreed on looking at this matter, and I quite admit that it is impossible for this House thoroughly to thresh out all the statutory proceedings and customs bearing on the point.

*SIR H. JAMES (Bury, Lancashire): As the Government have accepted the Motion, the discussion has become almost an academic one. Words, however, have been spoken by the Leader of the House which are of great importance, and if allowed to pass uncontradicted might at some future time be quoted just as the words of Mr. Goulburn have been. I hope the Chancellor of the Exchequer will not feel annoyed if I say that I do not think he has given quite sufficient consideration to this question. When the right hon. Gentleman states that until the heir of a Peer applies for his Writ of Summons he has the right to sit and to vote in the House of Commons he must have spoken without consideration and investigation. A Peer has granted to him a Peerage, and by virtue of the grant the status of the heir is controlled. He obtains thereby certain privileges, among which the right to be a Lord of Parliament is only one; but he is a Peer whether he obtains his Writ of Summons or not. According to the Chancellor of the Exchequer, however, until the Peer succeeding to a Peerage obtains a Writ of Summons, to be set in motion by the new Peer, he acquires the right by not applying for the Writ of Summons to come to the House of Commons and vote until it suits his convenience to apply for it.

SIR W. HARCOURT: My proposition was this: Until the House of Commons had some proper evidence that a man is a Peer it has no right to treat him as having ceased to be a Member of the House, and during the period when it has no evidence whatever that that man is a Peer it has no right to take a course which would make him incapable of sitting in the House of Commons.

SIR H. JAMES: I do not wish to discuss this matter, but I must enter my protest against that proposition. A Peer is disqualified from sitting in this House—— [*Cries of* "If he is a Peer!"] The Chancellor of the Exchequer says it depends on whether he has accepted the Writ of Summons; but I am sure that on reflection he will see that that has nothing to do with the matter. If a Peer came to the House and voted he would be acting wrongly, and if a Statute had been created enacting penalties—which is not the case—such a man would be liable to a penalty, which is exactly contrary to the proposition of the Chancellor of the Exchequer. The right hon. Gentleman should recollect that the summons to the House of Lords has nothing to do with the question, except as a matter of convenience and proof. Scottish Peers are not Lords of Parliament, and they never receive a Writ of Summons, but they are prohibited from sitting and voting in the House of Commons. Their disqualification cannot depend upon the Writ of Summons, nor do we ask for inquiry to be made in that case. What, then, becomes of the proposition of the Chancellor of the Exchequer? Will he apply his theory to the heir of a Scotch Peer? As he never receives a Writ of Summons, he might, according to the right hon. Gentleman's theory, suspend the representation of a constituency indefinitely, or vote as a Commoner. It was, in consequence of the practical difficulty of proof in some cases, a very grave and serious question what was the real position of the eldest son of a Peer, but he was certain that whatever his position was it would be found that the statement made by his right hon. Friend the Chancellor of the Exchequer would not be found to represent the law of Parliament upon this subject.

COLONEL HOWARD VINCENT (Sheffield, Central) said, that before the Motion was put he desired to put a question affecting the electors of Attercliffe, who were not represented—whether the Writ which had been erroneously issued—[*Ministerial cries of* "No, no!"] —or applied for by the Government on Tuesday last, would be withdrawn, pending the inquiry by the proposed Select Committee. He was anxious that this should be done in the interests of the Labour Party in Sheffield, in order that the Labour candidate at Attercliffe might have an opportunity of making the acquaintance of the electors.

SIR W. HARCOURT: No, Sir; I can assure the hon. Member that a Writ rightfully issued will not be withdrawn.

*VISCOUNT WOLMER (Edinburgh, W.) said, there were one or two considerations bearing on the subject to which his right hon. Friend the Member for Bury had not given adequate weight. The right hon. Gentleman had not dealt with the point put by the Chancellor of the Exchequer as to how the House of Commons was to know that a certain Member of the House was the successor to a Peerage. It was not sufficient simply to say that the moment a Peer died his successor, if in that House, ceased to be a Member of it. How was the House immediately to know that he was or became a Peer? This was a question of principle independent of that as to whom the Member succeeded in the Peerage. It was not a question of the son succeeding a father, but of a Member of the House becoming a Peer. The same principle applied whether a man succeeded his father or 30th cousin. The point was—How was the House to be cognizant of the fact that a Member, for instance, was the lineal descendant of a cousin 30 times removed? His right hon. Friend the Member for Bury had asked, what would the Chancellor of the Exchequer do in the case of the next eldest son of a Scotch Peer who was a Member of that House when his father died? What did the Chancellor of the Exchequer propose to do at the present moment; because, unless report belied him, there was at this moment in the House of Commons, and supporting the Government, the rightful claimant, if he chose to be so, to a very ancient Scottish Peerage. [*Cries of* "Name!"] He hoped the hon. Member would excuse him. If he was incorrect, he had no doubt he should be contradicted, but he had always understood that the hon. Baronet the Member for the St. Rollox Division of Glasgow (Sir J. Carmichael) might, if he chose, be at the present moment one of the Peers of Great Britain. If that was so, what became of the principle of his right hon. Friend the Member for Bury? Even if it was not so, it was quite obvious an analogous case might at any time arise. In the case of the gentleman who the other day succeeded to the Barony of Barnard, had he been a Member of this House, what cognisance would this House have had that he had become Baron Barnard, tracing his descent back 160 years, owing to the death of the Duke of Cleveland? He put that point because it was not so simple as it might be thought. But there was another point connected with Irish Peers. Irish Peers were Members of the House of Lords in one of two capacities, either actual sitting Members of that House by the election of their fellow Irish Peers, or by delegation as the electors of those who sat. If they sat there by election or delegation, in neither of those cases could they sit in the House of Commons; but if they did not sit in the House of Lords by delegation or election—*i.e.*, if they were neither elected nor took part in the election as electors, then they could sit in the House of Commons. That also tended to controvert the statement of his right hon. Friend that it was the fact of being a Peer and not a Peer of Parliament that affected the question. He was very glad that the Committee was to be appointed.

*MR. CURZON (Lancashire, Southport) said, that perhaps he might be allowed to say a few words from the point of view of a class of Members who had been more than once alluded to in the Debate, and who were not unlikely at some future time to find themselves in the position at present or recently occupied by Mr. Coleridge—[*Cries of* "Oh!"]—or Lord Coleridge. In common with some of his hon. Friends in a similar position he had bestowed considerable attention on this matter, with a view to ascertain whether there was in existence or capable of being called into existence any machinery by means of which, even after the deaths of the Peers whom they would succeed, they might continue to show their affection for the House of Commons by remaining in its ranks. In this investigation they found themselves confronted by many perplexities and contradictions of precedent and of authority. On the one hand, they had found the authorities which had been quoted by the right hon. Member for West Birmingham and the right hon. Gentleman the Leader of the Opposition—the authority of Mr. Speaker Onslow and others, who had taken the line that the gift of Peerage implied an ennobling of blood—that was to say, that the moment a Peer died his successor became a Peer. On the other hand, they had the fact, upon which perhaps hardly sufficient stress had been laid, that until now there was not a single case on record in which a Writ for a vacancy created by the death of a Peer had ever been moved in this House—except upon evidence given — or except upon the assurance being made to the House that the Writ of Summons had been issued by the House of Lords, and had been received by the heir to the Peerage. That rule had only been infringed, he believed, on two occasions, when the House of Commons, finding that they had made a mistake, receded from the position they took up, and practically re-established what was a valuable and an unbroken precedent. What else had they on the same side? They had what he could not help regarding as the most admirable conduct of Her Majesty's Government on the present occasion. The Government had taken a step which, it was contended, was illegal, not in giving the Chiltern Hundreds to Mr. or Lord Coleridge—that was nothing, for he imagined that they had a perfect right to give it, and he had a perfect right to accept it, but in declaring his seat in the House of Commons vacant because of his acceptance to the Chiltern Hundreds, and they had described him on the Order Book of the House of Commons as the "Hon. Bernard Coleridge." If he was "the Hon. Bernard Coleridge" clearly, in the opinion of the Government, he was a Commoner and not a Peer. If he was a Commoner, clearly he was a Member of the House of Commons.

Sir W. HARCOURT: But we do not know.

*Mr. CURZON admitted that the Chancellor of the Exchequer professed his ignorance, but still, so far as he went, he indicated his opinion that Lord Coleridge practically remained at present Mr. Bernard Coleridge.

Sir W. HARCOURT: Application was made in the name of Bernard Coleridge. Bernard Coleridge, Member of the House of Commons, applied for the Chiltern Hundreds. I had no reason to believe—I have no sufficient knowledge now—that Bernard Coleridge, then a Member of the House of Commons, is a Peer.

*Mr. CURZON said, he was very grateful to the right hon. Gentleman for his interpretation, because he made quite clear his (Mr. Curzon's) point—namely, that in the opinion of the Government Mr. Bernard Coleridge, after the death of his father, remained, and was described on the books of the House as, "Bernard Coleridge."

Sir W. HARCOURT: I do not know that Lord Coleridge was his father.

*Mr. CURZON said, he might further support what he was saying by the words actually used by the Chancellor of the Exchequer in his earlier speech, in which he indicated that in his opinion a Member of the House of Commons might be treated as a Member of the House of Commons after he had succeeded his father.

Sir W. HARCOURT: No, I did not say that. I offered no opinion on that subject.

*Mr CURZON said, the right hon. Gentleman had stated that until evidence was offered, this House had no right to vacate the seat on the ground that one of its Members was a Peer. That was a point that they were anxious to see settled. He would welcome as much as anybody in the House the Committee which it was proposed to appoint, and in the meantime he thanked the Chancellor of the Exchequer very much for the valuable consolation he had afforded them.

Mr. J. CHAMBERLAIN: After the statement made by the Chancellor of the Exchequer that he would accept the Committee, but would desire to extend the Reference, it appears to me that probably the most convenient form of procedure would be that I should now withdraw this Resolution, and that the Chancellor of the Exchequer, on behalf of the Government, should bring up another Resolution with an extended Reference at a later day. But if that is to be the case, I must ask the right hon. Gentleman for a further understanding, which I think he will be willing to come to. The matter now raised concerns particularly the constituency of Attercliffe. It arises directly out of the Motion for the issue of the Writ for that constituency, and in my opinion, taking it for what it is worth, it may be that the decision of the Committee will tend to show that the issue of the Writ was irregular, and that may have an effect on the validity of the election, which may, and probably would, come before the Courts of Law. I am only stating what is possible. What I ask in these circumstances is, if the Reference is to be extended to deal with much more than the present case, that the right hon. Gentleman will be willing to undertake that it be an Instruction to the Committee that they should report first upon this question arising out of the Attercliffe case.

SIR W. HARCOURT was understood to say: I think I must leave that to the Committee. I cannot entertain for a moment the idea that the issue of the Writ is illegal. According to the right hon. Gentleman himself, the seat was vacated before the Chiltern Hundreds were granted and the moment the late Lord Coleridge died. The right hon. Gentleman's objection was to the statement of the ground of the vacation, and therefore I take it the Writ was properly issued. Under these circumstances, no such question as that indicated by the right hon. Gentleman arises.

MR. J. CHAMBERLAIN: The right hon. Gentleman will do me the justice to say that I am not insisting that any question will arise. I only ask that this point—the immediate point which I have raised—and the point which alone has justified the Motion for Privilege—should be reported upon first. If the right hon. Gentleman declines to do that I must take a Division on my original proposal.

SIR W. HARCOURT: I hope the right hon. Gentleman will not do that. I should be extremely glad to confer with him as to the form of the Motion for a Committee, and I will consider what should be done with regard to an Interim Report.

MR. J. CHAMBERLAIN: I accept that statement, and ask leave to withdraw the Motion.

Motion, by leave, withdrawn.

QUESTIONS.

THE NEW LOCAL AUTHORITIES.

MR. J. E. ELLIS (Nottingham, Rushcliffe): I beg to ask the President of the Local Government Board when the

Rules for the guidance of Local Authorities, which are required by "The Local Government Act, 1894," will be ready and presented to the House?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): The Regulations as to elections are now being prepared and will be issued in full time for their consideration by County Councils, and those on whom duties will devolve in connection with the elections; but I cannot at present state more precisely on what date they will be issued.

THE ROYAL COMMISSION ON OPIUM.

MR. J. E. ELLIS: I beg to ask the Secretary of State for India when the remainder of the Evidence given before the Royal Commission may be expected to be laid before the House?

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): Volumes II. and III. of the Evidence taken by the Royal Commission on Opium were laid on the Table on the 25th of May and the 7th of June, respectively, and were distributed yesterday. A further volume will complete the Evidence, and will, I understand, be ready for presentation about the middle of July.

THE COLONIES AND THE DEFENCE OF THE EMPIRE.

COLONEL HOWARD VINCENT (Sheffield, Central): I beg to ask the Under Secretary of State for the Colonies if he can inform the House how many armed vessels and cruisers, and how many Regular troops, Militia, Volunteers, and Armed Police the self-governing Colonies have in readiness on mobilisation for the local defence of the Empire; what has been the capital expenditure in the purchase of such vessels, in the erection and armament of fortifications and the preparation of submarine mines, in the arming of troops, and the erection of military schools; and what is the annual cost of the maintenance of such defences, and of the pay, equipment, education, and training of officers and men?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): It would be highly inexpedient to supply the information sought.

COLONEL HOWARD VINCENT: Am I to understand that the information is not in the possession of the Colonial Office?

MR. S. BUXTON: We have the information, but we think it inexpedient to make it public.

COLONEL HOWARD VINCENT: On what grounds is it inexpedient to give with regard to the colonies information which has been given with regard to the Mother Country and Foreign Powers?

MR. S. BUXTON: It is inexpedient from a national defence point of view to give the information in the form in which the hon. Gentleman asks for it.

COLONEL HOWARD VINCENT: Is it a fact that the self-governing colonies contribute upwards of £3,000,000 sterling a year towards the defensive forces of the Empire?

[No answer was given.]

COLONEL HOWARD VINCENT: I must press for an answer to that question.

MR. S. BUXTON: Notice.

MR. GOSCHEN (St. George's, Hanover Square): Cannot the hon. Gentleman answer the second part of the question as to the capital expenditure on the purchase of the vessels? There can be no objection to answering that.

MR. S. BUXTON: There is no objection to giving that information, but I must have time to get it.

STOKERS IN THE ROYAL NAVY.

MR. KEARLEY (Devonport): I beg to ask the Secretary to the Admiralty whether, in consequence of the scarcity of stokers in the Royal Navy, the Steam Reserve authorities in some of the naval ports have appointed petty officers for recruiting duties; and whether the Admiralty have decided, as an inducement to recruits, to concede the 2d. per day re-engagement money to all stokers and progressive pay to petty officers, so long asked for by these men and as now given to those of the executive branch?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): It is not the case that petty officers have been appointed at the naval ports for the purpose of recruiting stokers for the Royal Navy. Neither is it the case that the Admiralty have decided to make any alteration in the terms held out to men who are invited to join the Service in this capacity. Recruiting for stokers is going on to the entire satisfaction of the Admiralty without any extra inducements to enter the Navy being held out.

ADMIRALTY CONTRACTS AND TRADES UNION WAGES.

MR. LOUGH (Islington, W.): I beg to ask the Secretary to the Admiralty whether he is aware that the engineering firms of Messrs. Maudslay and Son, Messrs. Humphrey and Tennant, and Messrs. John Penn and Sons, at present engaged on Government work, are not paying the Trade Union rate of wages recognised in the district to their pattern makers; whether he has called the attention of at least one of these firms to the fact; and whether, under these circumstances, the continuance of these firms on the list of Government contractors is in harmony with the Resolution of the House of Commons of the 13th of February, 1891?

SIR U. KAY-SHUTTLEWORTH: Complaints have been received by the Admiralty from the United Pattern Makers' Association that two of these three firms of Admiralty contractors do not comply with the Resolution of the House of Commons of the 13th of February, 1891. That Resolution, however, said nothing about "the Trade Union rate," but laid it down as the duty of the Government

> "to make every effort to secure the payment of such wages as are generally accepted as current in each trade for competent workmen."

The two firms in question assert that they do pay the current rate for competent pattern makers; and the counter-statements thus made to the Admiralty are now under consideration.

THE SOUTH WALES COLLIERY EXPLOSION.

MR. WOODS (Lancashire, S.E., Ince): I beg to ask the Secretary of State for the Home Department whether he is aware that the shaft where the unfortunate explosion occurred in South Wales, on Saturday last, is only 10 feet in diameter; whether such an area is in accordance with the provisions of the Coal Mines Regulation Act, or sufficient for adequate ventilation in a mine 580 yards deep and employing 1,600 men and boys; and whether the Home Office will send some competent person down to watch the inquiry on behalf of the Crown?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): I am informed by the Inspector of Mines that in the Albion Colliery the downcast and upcast shafts are each of 19ft. diameter; that the mine is adequately ventilated by 225,000 cubic feet of air per minute; that there is not a larger pair of shafts in the South Wales district. I propose to employ counsel to watch the proceedings on behalf of the Government at the coroner's inquest.

MR. PRITCHARD-MORGAN asked why the Report, which reached the hands of Members on the 12th February last, did not reach the Home Office until May?

MR. ASQUITH: Perhaps my hon. Friend will show me the Report, and I will make inquiries about it.

MR. PRITCHARD-MORGAN: It is on the Pink Paper.

HOURS OF LABOUR ON THE GREAT EASTERN RAILWAY.

MR. KEIR-HARDIE (West Ham, S.): I beg to ask the President of the Board of Trade whether he is aware that a platelayer named William C. Bartrop was on duty on the Great Eastern Railway on the 29th of April from 6 a.m. till 5.30 p.m.; that he was asked to return to duty at 9 p.m. the same night; that next morning on going to work at 6 o'clock, he was informed by the foreman that he would not be allowed to start until he had seen the Inspector, who informed him that he would not keep men who would not do extra night duty; and that Bartrop was thereupon dismissed for refusing to work overtime; whether this constitutes a breach of the Railway Servants (Hours of Labour) Act; and what steps the Board of Trade intend taking to prevent a recurrence?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): The Great Eastern Railway Company inform me that they have made full inquiry into the case referred to, and that it appears—(1) that the failure of Bartrop to put in an appearance on the night in question was not a solitary instance of the kind; (2) that his general time-keeping for some weeks previously had been irregular; (3) that although he had casually complained to the district engineer of having been discharged, and had been invited to attend an inquiry into the complaint, he failed to attend; (4) that he had not complained to the chief engineer of the Company, in whose department he was, although that gentleman is always ready to hear and investigate any grievance the men under him may consider they have. The Company will be asked under the provisions of the Act for a Schedule of the hours of work of persons employed under similar circumstances in the particular district. It would be premature to state till this Schedule has been received what further steps the Board of Trade will take in the matter. Assuming the facts to be as stated in the question, the hours of work required appear to me to be inordinately long.

ALLEGED BRAZILIAN OUTRAGE ON A BRITISH SUBJECT.

ADMIRAL FIELD (Sussex, Eastbourne): I beg to ask the Under Secretary of State for Foreign Affairs whether the Secretary of State will inquire into an alleged outrage committed upon a British subject, named John Carnell, at Curityba, in Parana State, by the Brazilian Military Authorities, who are reported to have seized him, and bound him hand and foot, and carried him off from his wife and family for service in the Army in spite of his protest that he was an English subject; whether, on the wife writing to complain to the Consul at Rio de Janeiro, her letter was opened and not allowed to leave Curityba; and whether the Secretary of State will take the necessary steps to obtain the release of John Carnell, and compensation for such ill-treatment?

*THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): No information with regard to this case has been received, but Her Majesty's Minister at Rio de Janeiro has been instructed by telegraph to inquire into the matter and to report as to the facts.

IRISH HIGH SHERIFFS.

MR. CARSON (Dublin University): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to the difficulty of procuring gentlemen in Ireland to accept the office of High Sheriff; and whether he will consider the advisability of bringing in a Bill to relieve those who are liable to selection for this office from the obligations and expenses connected with it, and transferring the duties hitherto performed by the High Sheriff to some Government Department?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): My attention has been called to the matters mentioned in the question. I think it would be premature to propose legislation on the subject until the Select Committee appointed by the House of Lords to consider the question have furnished their Report.

MR. CARSON: Will the right hon. Gentleman undertake not to institute prosecutions against gentlemen who refuse the office?

MR. J. MORLEY: So long as the law is what it is it must be enforced. I should have thought that would have been the view of a member of the Party of law and order.

MR. SEXTON (Kerry, N.): Will the right hon. Gentleman inquire whether the expenses of the office cannot be reduced?

MR. J. MORLEY: I have thought a good deal about this matter, and will consider whether anything can be done in that direction.

THE METROPOLITAN RAILWAY.

MR. WEIR (Ross and Cromarty): I beg to ask the President of the Board of Trade whether, having regard to the fact that the Metropolitan Railway Company state (in their Report of the 11th current to the Board of Trade) that they have experimented from time to time with fans and other mechanical appliances, but without success, he will state where and in what manner such fans and mechanical appliances were applied for the purpose of removing the foul and poisonous atmosphere of the tunnel sections; and whether, in view of the fact that the experiments to improve the ventilation of the tunnels have failed, any further scheme is in contemplation?

MR. BRYCE: The Board of Trade asked the Metropolitan Railway Company for this information, and I shall be happy to let my hon. Friend see the reply which I have just received. My hon. Friend has already been informed that it is a matter over which the Board have no jurisdiction.

IRISH SCHOOL TEACHERS AND THE EDUCATION ACT, 1892.

MR. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether it has been brought to his notice that as a result of the Education Act of 1892 the teachers of the best schools in Ireland have suffered a serious diminution in their incomes, the capitation grant being much less than the school fees previously paid; and, if this is the case, will he consider whether in the amending Act now before the House a remedy for this grievance can be introduced?

MR. J. MORLEY: No such case as is referred to in the question has been brought to my notice or that of the Commissioners of National Education. The school fees for 1893 represent a reduction of about £88,000 as compared with 1891, the year before the new Act. But, on the other hand, the gain resulting to the teachers from the Act, in class salaries and in capitation—both of which forms of increase were in compensation for the reduction or abolition of the school pence—was £210,000 (annual school grant provided by the Act), or a net increase for 1893 of £122,000.

MR. T. W. RUSSELL: As the Commissioners of Education say that they have not had the matter before them, will the right hon. Gentleman be good enough to inquire into the statements contained in a letter which I have in my hands, from which it appears the Commissioners acknowledged the receipt of an inquiry on this very subject from one of the principal teachers in Belfast, and said they could not apply a remedy?

MR. J. MORLEY: I will make further inquiries.

MR. CARSON: Can the right hon. Gentleman state when the Education Act Amendment Bill will be taken?

MR. J. MORLEY: I cannot say at present.

DINGLE PIER.

Sir T. ESMONDE (Kerry, W.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if his attention has been called to the recent Report of the Inspectors of Irish Fisheries, in which it is stated that the pier at Dingle, in County Kerry, should be extended into deeper water, so that the boats engaged in the mackerel fishing could land their fish at Dingle, and thus obtain the advantage of railway transport; and if he will have inquiry made as to whether there is any way of giving effect to the recommendation of the Fishery Inspectors?

Mr. J. MORLEY: The statement referred to in the question of the hon. Baronet expresses the opinion not of the Inspector of Fisheries, but of the local officer of Coastguards. I may state, however, that the question of the extension of the pier at Dingle will shortly be considered by the Congested Districts Board in connection with a proposal to construct a pier at Ballymore a few miles distant.

BALLYMENA UNION.

Mr. E. M'HUGH (Armagh, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he has seen a report in *The Ballymena Weekly Telegraph* of the 26th of May, 1894, containing a report of the proceedings of the Ballymena Board of Guardians, in which it is stated that Mr. R. N. Wilson, of the Belfast Union, took stock in the Ballymena Workhouse stores at the request of the Ballymena Guardians, and to arrange matters so that the new master might take up what was called a clean leaf; whether he has seen the Report which Mr. Wilson presented, dated 11th May, 1894, on the state of the workhouse; is he aware that, after hearing the Report read, Mr. Houston, one of the Guardians, moved that the deficiencies be written off, in order to give the new master a clean sheet; that on the following Board day Mr. Black, J.P., one of the Guardians, handed in a notice of motion for that day fortnight for a sworn inquiry; and that, finding his notice of motion was not in order, Mr. Black handed in a notice of motion to have the resolution rescinded, and that the chairman refused to receive it; and will he state what action the Local Government Board proposes to take in reference to this matter?

Mr. J. MORLEY: The facts are generally as stated in the question. The matter has already formed the subject of an inquiry on oath by the Local Government Board, who called upon the Guardians to reprimand several of the officers concerned. It was necessary for the newly-appointed master of the workhouse to be placed in a proper position on taking office, and as the auditor's attention had been called to the deficiencies, no object would, I understand, have been served by the consideration of Mr. Black's motion. The question of the liability of the late master and his sureties for the deficiencies will be dealt with by the auditor at his next audit of the accounts of the Union.

EVICTION IN COUNTY ARMAGH.

Mr. E. M'HUGH: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that an eviction has been carried out in Ballintemple, County Armagh, by the Church Temporalities Commission a few weeks ago; and that there has been no case of agrarian crime, boycotting, or intimidation in this district; why, under the circumstances, a posse of police leave Newry daily, at considerable expense, on a hired car, to guard two emergency men on the same evicted farm; and whether any extra cost will be levied on the district in consequence of this extra force?

Mr. J. MORLEY: I am informed that two constables only are engaged on this duty. There has been no case of agrarian crime, boycotting, or intimidation in the district, but at the same time the Local Authorities are of opinion that it is necessary to afford protection to these caretakers. The arrangement will entail no expense whatever to the district.

LICENSED RESTAURANT FACILITIES AT NIGHT, IN DUBLIN.

Colonel NOLAN (Galway, E.): In the absence of the hon. Member for the College Green Division of Dublin, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that no licensed restaurant accommodation for those wishing to procure supper after the theatres close, and for those engaged on the Press at night, exists in Dublin, although such licensed restaurant facilities both for theatre-goers and for members of the Press exist in several places in London; whether he is aware that the absence of such facilities in Dublin occasions much inconvenience to theatre-goers and members of the Press, and is much complained of; and whether, if application be made to the proper authorities in Dublin by properly qualified persons for permission to provide in properly chosen localities facilities for obtaining supper and other refreshments after the usual closing hours for licensed premises, he will instruct the Police Authorities not to oppose the granting of a limited number of such licences under proper restrictions as to premises, hours, locality, &c.?

MR. J. MORLEY: I have received a Report from the Commissioners of Dublin Police on this question, but it is not sufficiently detailed to enable me to give a reply to-day. Further information has been called for, and if the hon. Gentleman will repeat the question I shall then be in a position to reply.

COLONEL NOLAN: Till when?

MR. J. MORLEY: On Monday.

MR. T. W. RUSSELL (Tyrone, S.): I shall, when the question is again put, ask whether these exemptions are not regulated by Statute, and whether the right hon. Gentleman has power to go behind the Statutes?

EVICTION OF TENANT PURCHASER, COUNTY KERRY.

MR. SEXTON (Kerry, N.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that, about the 4th of March last, Mr. Thomas Allman, Rahoneen, Ardfert, County Kerry, who purchased his holding in 1888 under the Ashbourne Act, was served with a writ, without any warning or request for payment, at the instance of the Land Commission for £60, £40 of which was the amount of the instalment accruing last November; whether he is aware that, after the service of the writ, Mr. Allman remitted £40, the receipt of which was not acknowledged; that about the 18th of April Mr. Allman wrote inquiring if his cheque had been received, and undertaking to pay the balance due about the middle of May, to which the Commission replied, acknowledging receipt of the £40 and stating that a receipt in full would be issued when the balance was paid; whether he is also aware that, without further notice and before the time at which Mr. Allman had promised to pay the balance, the Land Commission marked judgment for £60, including the £40 paid in March, seized Mr. Allman's cattle, and put him to costs amounting to £7 3s. 6d.; whether this is the usual way of dealing with tenant-purchasers; and whether similar rigour is directed to the collection of tithe rent-charges and other debts due by landlords?

MR. J. MORLEY: The annuity payable in respect of this holding is £80. The Land Commissioners inform me that in August, 1892, it was necessary to institute legal proceedings for the recovery of the instalment due the 1st May, 1892. The amount was then paid and the defendant was forgiven all costs. Mr. Allman paid £20 on account of the £40, the instalment due on the 1st May, 1893, and was given time to pay the balance. Not having paid such balance, and a further instalment of £40 having become due on the 1st November, 1893, he was sued for £60, and on the 8th March, 1894, a letter was written by the solicitor of the Commission to Mr. Allman stating that if he paid £40 forthwith and the balance on the 15th of April, with £1 on account of costs, proceedings would be stayed, but that otherwise they would be continued. The sum of £40 was thereupon paid and was immediately acknowledged. Mr. Allman did not specify in his correspondence any day on which he would pay the balance of £20 so due, nor did he ask for any longer time than the 15th of April last. Accordingly on the 21st of April—namely, one week after the time given for payment—judgment was marked for £20 (not for £60 as stated in the question), and that amount with the statutory costs of the proceedings, amounting to £4 16s., was recovered through the Sheriff. (2.) The Commissioners consider it their duty to require the prompt payment of instalments from those who have purchased their holdings under the Purchase Acts by means of State advances and, as in the present case, when necessary to enforce such payment by legal proceedings. (3.) The payment of tithe rent-charge is also, I am informed, enforced by legal proceedings whenever necessary.

Mr. SEXTON asked if the right hon. Gentleman was aware that cases had occurred in which long arrears had been wiped off, and whether it would not be more reasonable, if payments on account were accepted, not to proceed to final judgment without further notice to the tenant?

Mr. J. MORLEY: I have no power over the Land Commission in respect of these matters.

THE STRAITS SETTLEMENTS.

Sir T. SUTHERLAND (Greenock): I beg to ask the Under Secretary of State for the Colonies whether it has been decided to reduce the military contribution payable by the Straits Settlements, in consequence of the great and continuous loss of revenue sustained by these colonies in recent years?

Mr. S. BUXTON: I very much regret that I cannot yet state the conclusion to which the Government have come in regard to the Straits military contribution. I trust that the decision can soon be announced.

IRISH OFFICIALS AND PRIVATE WORK.

Mr. W. FIELD (Dublin, St. Patrick's): On behalf of the hon. Member for the College Green Division of Dublin, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that Mr. William Turner, Petty Sessions clerk and relieving officer, Clones, County Monaghan, has recently been appointed land agent to Mr. John Madden, Hilton Park, Clones, who has also property near Mohill, County Leitrim; and that much inconvenience has been occasioned to those having business with Mr. Turner as Petty Sessions clerk, and those requiring his services as relieving officer, through his frequent absences from his district on the business of his agency; whether on or about the 17th of May last a complaint was addressed by a man named Clukin to the Registrar of Petty Sessions, Dublin Castle, bringing under his notice the fact that he (Clukin) had suffered much inconvenience through the absence on the 14th and 15th of May ultimo of Mr. Turner in Mohill, collecting rents on the Leitrim portion of Mr. Madden's estates; and, if so, what notice, if any, was taken of the said complaint; whether he is aware that, on the said 14th of May ultimo, several poor persons requiring relief or admission to the workhouse were unable to obtain either, owing to Mr. Turner's absence, as above stated; and whether it is in conformity with the Regulations that a Petty Sessions clerk should also occupy the position of agent to an estate in the district, in which capacity it might be frequently his duty to take legal proceedings before the tribunal of which he is the permanent official?

Mr. J. MORLEY: I am informed that Mr. Turner, who holds the offices of Petty Sessions clerk and relieving officer, was appointed in December last to the land agency of the property referred to. Only a portion of this property is situated in the Petty Sessional District, and the clerk states he has never brought a case into the Court from the property since his appointment to the agency. With regard to the discharge by Mr. Turner of the duties of relieving officer, I am informed that on the 14th of May, one of the dates mentioned in the question, four persons were admitted to the workhouse on his orders, and that no complaints have been made to the Guardians against this officer, who, it is stated, discharges his duties under the Poor Law in a satisfactory manner. The letter referred to in the second paragraph preferred a complaint against Mr. Turner in his capacity of Commissioner of Affidavits, and I am causing further inquiry to be made into this matter.

METROPOLITAN COUNTERMEN AND TELEGRAPHISTS.

Mr. BUTCHER (York): I beg to ask the Postmaster General whether he will shortly be in a position to send a reply to the Memorial of the countermen and telegraphists of the Metropolitan district of the 28th of February, 1893, with reference to the question of holidays?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): This is one of the two matters to which I referred in my reply to the hon. Member on the 9th of April last. One of these matters has been decided, and the decision communicated to the persons concerned. The other I hope to be able to decide shortly.

ROYAL COLLEGE OF SCIENCE, DUBLIN.

MR. FIELD: On behalf of the hon. Member for the College Division of Dublin, I beg to ask the Vice President of the Committee of Council on Education if he can state what was the result of the inquiry held by Captain Abney into certain charges against Professor Lyon, Professor of Engineering in the College, set forth in a Memorial addressed last February to the Science and Art Department by the students of the Royal College of Science, Dublin, and what action has been taken, or is intended to be taken, by the Department in reference thereto; whether due notice was given to the students making the complaints of the intention to hold the inquiry; whether the complaints referred to were of the nature of charges of incompetence on the part of the Professor in certain departments of his work, and of negligence in the discharge of his duties as lecturer; whether, at the inquiry, official evidence was produced as to the dates on which it was alleged the Professor failed to lecture; whether he is aware that, owing to the alleged incapacity and negligence of said Professor, several students of the College have left, and others have abandoned the engineering courses; whether he can state at whose instance Professor Lyon was appointed, and what were the qualifications on the strength of which he was considered fit for the position; whether he is aware that certain of the College accounts have been allowed to get into an unsatisfactory condition; and whether he will lay upon the Table of the House the Papers relating to the inquiry and the Report thereon, and also a Return to date of the affairs of the College similar to those published in 1873 and 1878?

THE VICE PRESIDENT OF THE COUNCIL (Mr. ACLAND, York, W.R., Rotherham): The answer to the second, third, and fourth paragraphs of the question, and also to the last part of the fifth paragraph, is in the affirmative. As regards the first part of the fifth paragraph, I have no information. Professor Lyon was appointed by my predecessor in Office on his testimonials, which were very good. I have no knowledge of any College accounts having been allowed to get into an unsatisfactory condition. I do not think it would be in the public interest to lay the Papers relating to the inquiry and the Report thereon on the Table of the House. As regards the first paragraph of the question, I have only to say that much that has taken place on the part both of the Professor and of some of the students is far from satisfactory. I may perhaps express the hope that the hon. Member will not press me further at the present time. I can assure him that this matter, involving some delicate questions of discipline, is at present, and has been for some time, engaging my most serious attention.

SOLDIERS AT CATHOLIC CEREMONIES IN INDIA.

MR. W. JOHNSTON (Belfast, S.): I beg to ask the Secretary of State for India whether his attention has been called to reports in the Madras papers of the 8th of February, in which it is stated that, on the occasion of the Golden Jubilee of Archbishop Colgan, High Mass was celebrated at the Roman Catholic Cathedral; that a guard of honour, consisting of 12 men of the Cheshire Regiment, formed up at the Communion Rails, under the command of Lieutenant Young; that, at the Elevation, the guard of honour presented arms, while the band of the 27th Regiment played the General Salute; and whether the appointment of such guard of honour and presentation of arms by military at such services was regular; and, if not, whether such practices have been prohibited for the future by the Commander-in-Chief in India?

***MR. H. H. FOWLER:** The matter referred to in the hon. Member's question was brought to my notice in March last, and I accordingly called for a Report from the Government of Madras on the circumstances complained of. That Report has not yet reached me, but I have ascertained by telegraph that the facts are as stated, except as to the officer commanding the Guard of Honour, who was not a lieutenant but a non-commissioned officer. The Guard was composed entirely of Roman Catholics. I am advised that the proceedings were irregular, but until I receive the Despatch from the Government of Madras I am unable to give any further reply.

MR. W. JOHNSTON: What decision has the Commander-in-Chief in India come to on the subject?

*Mr. H. H. FOWLER : I cannot say until I have received the Despatch.

THE CONTAGIOUS DISEASES ACTS IN INDIA.

Mr. W. M'LAREN (Cheshire, Crewe) : I beg to ask the Secretary of State for India whether his attention has been called to a statement in *The Indian Spectator* for the 27th of May, that news is telegraphed from Simla that the Government of India agrees with the Secretary of State in thinking that something like a revival of the Contagious Diseases Acts is necessary ; whether it is the case that either he or the Government of India entertain the intentions here ascribed to them ; whether it is the fact that the Indian Government is now engaged in passing a Bill to make such a system impossible in future ; and how soon he expects that Bill to become law ?

Mr. H. H. FOWLER : I have seen the statement in *The Indian Spectator* to which my hon. Friend refers, and for which there is no foundation. I informed my right hon. Friend the Member for Halifax some weeks ago, in reply to a question in this House, that Lord Kimberley, in a Despatch dated the 1st of March last, had informed the Government of India that in his opinion the only effective method of preventing a recurrence of any practices inconsistent with their orders and with the Resolutions passed by the House of Commons on the 5th of June, 1888, was to proceed by means of legislation ; that he had requested them accordingly to undertake the necessary legislation as soon as possible, and indicated the form in which he wished this to be effected, and that further, to avoid the possibility of any future misconception of orders, he had requested the Government of India to issue a Resolution explaining the policy of that legislation, and prohibiting all practices, as distinguished from Rules or Regulations, inconsistent with that policy.

ROOT CROPS IN IRELAND.

Mr. FIELD : On behalf of the hon. Member for the College Green Division of Dublin, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he will inquire into the fact that throughout extensive districts in Ireland the crops, especially mangel-wurzels, have missed to a great extent this year owing, as alleged, to dead seed having been supplied to the farmers ; whether any inquiry can be instituted as to the sources from whence the retail dealers obtain their supplies ; whether it is the custom to mix old with new seed either in the wholesale or retail houses ; and whether arrangements could be made, before seeding time arrives, to test seeds by getting samples from various quarters and ascertaining by experiment whether they would germinate or not ?

Mr. J. MORLEY : This question was only placed on the Paper this morning for the first time, and I must ask the hon. Gentleman, therefore, to be good enough to defer it for some days, in order to admit of inquiry being made.

IRISH STONE FOR IRISH BUILDINGS.

Mr. MAC NEILL (Donegal, S.) : I beg to ask the Financial Secretary to the War Office, will he explain why dressings of Mount Charles, County Donegal, freestone are not used in the works now going on at the Curragh Camp ; has it given satisfaction in previous works at the camp ; for instance, in the new hospital ; is he aware that Mount Charles freestone was specially selected, to the rejection of all others, for dressing the new Dublin National Museum ; on what grounds are all the dressings at present taken from County Wicklow ; and will Mount Charles freestone be scheduled for the works that are yet to be tendered for ?

The FINANCIAL SECRETARY to the WAR OFFICE (Mr. Woodall, Hanley) : In the work in which it has been used the Mount Charles freestone is believed to have given satisfaction, and in the event of further freestone dressings being required at the Curragh it would probably be specified in the contract that they should be of Mount Charles stone, or of stone equally good in quality, of texture, and colour. In the buildings now being erected at the Curragh granite has been considered preferable to freestone. It is specified as Carlow granite, or granite of equal quality.

Mr. MAC NEILL : As the Government contemplate carrying out extensive works at Loch Swilly and elsewhere, will the hon. gentleman consider the advisability of arranging for the use of this stone ?

MR. WOODALL: That matter has already been considered. We hope that a suitable stone will be found in the immediate neighbourhood of the works.

ATHERINGTON NATIONAL SCHOOL, NORTH DEVON.

VISCOUNT CRANBORNE (Rochester): I beg to ask the Vice President of the Committee of Council on Education whether a demand has been made by the Department upon Atherington National School, North Devon, that a new doorway should be made leading to the girls' offices; whether the offices of the boys and girls already have separate entrances which lead to the open air, although the children have to use the same door from the open air into the school; whether the doorway proposed by the Department will not only be an additional expense, but, leading as it would do almost directly from the class-room into the offices, will be both inconvenient and insanitary; and whether the demand will be reconsidered?

MR. ACLAND: There is no separate approach, though no doubt there are separate entrances for the two sexes to the offices of this school. The managers were informed last October that this defect should be remedied. The managers did not see how this was to be done, and on receiving a plan of the school a suggestion was made by the Department that a new door might be the best way of meeting the difficulty. The managers, in a letter which is now under consideration, point out objections to this plan, but do not submit any alternative. There has been no demand for a new doorway. It was only a suggestion; but the defect must be remedied, as the present state of things is inconsistent with what is decent and desirable.

VISCOUNT CRANBORNE: Is it not a fact that there are two separate approaches, and that, technically speaking, the two streams of children only merge into one when they enter the school?

MR. ACLAND: I understand that there is no separate approach, and I do not think the noble Lord or anybody else would desire such a state of things to continue.

VISCOUNT CRANBORNE: I have seen the plan, and I think it is as I say. Does the right hon. Gentleman intend to force this new doorway on the school? I think it is obviously unnecessary.

MR. ACLAND: I said our desire was to secure absolutely separate approaches for boys and girls.

NONCONFORMITY IN WALES.

VISCOUNT CRANBORNE: I beg to ask the Secretary of State for the Home Department in how many parishes in Wales there is no resident Nonconformist minister?

MR. HERBERT LEWIS (Flint, &c.) asked whether it was not the case that in Welsh parishes which contained no resident Nonconformist minister the spiritual welfare of the people was more efficiently attended to by unpaid Nonconformist deacons than by the paid Established clergy?

MR. ASQUITH: That is a question as to which I should hesitate to pronounce a judgment. As to the question of the noble Lord, I have no materials in my possession nor means of getting any information which would enable me to answer this question.

VISCOUNT CRANBORNE: Would it be an exaggeration to say that in half the parishes in Wales there is no resident Nonconformist minister?

MR. ASQUITH: I believe it would be a great exaggeration.

VISCOUNT CRANBORNE: Is it the fact that the Government have made no inquiry whatever as to the spiritual provision in Wales, when they are at the same time proposing to cripple existing organisations?

[The question was not answered.]

THE WELSH CATHEDRALS.

VISCOUNT CRANBORNE: I beg to ask the Secretary of State for the Home Department whether, under Clause 7 of the Established Church (Wales) Bill, the Commissioners would have power to alter the structural arrangements and ornamentation of the Welsh cathedrals?

MR. ASQUITH: No, Sir. The powers of the Commissioners are limited to maintenance and repair.

MR. GRIFFITH-BOSCAWEN (Kent, Tunbridge): What does the right hon. Gentleman mean by repair?

MR. ASQUITH: That is a question which the hon. Member is as capable of answering as I am.

Mr. GRIFFITH - BOSCAWEN: Could the Commissioners move the Communion Table to the west end of a cathedral?

[No answer was given.]

***Mr. CARVELL WILLIAMS** (Notts, Mansfield): May I ask the Secretary for Scotland as to the control of Cathedral Churches in that country?

***Mr. SPEAKER**: Order, order! That question cannot be interpolated at this juncture.

WEST LONDON DISTRICT SCHOOLS.

Sir J. GORST (Cambridge University): I beg to ask the President of the Local Government Board whether he is aware that the West London District School at Ashford, Middlesex, contains 800 children, and is now so full that further accommodation is required; whether he is aware that the Unions of St. George's, Hanover Square, and Paddington desire to withdraw their children from this barrack school, and have applied to the Local Government Board to dissolve the Union and allow them to provide for their own children; whether this application has been refused, and on what grounds; whether the managers have a right to visit the school on more than one fixed day in the week; and whether the Local Government Board has yet determined that this enormous school shall be further enlarged; and, if not, whether he will postpone the decision of the Board until the public inquiry into the management of the Brentwood School has taken place?

Mr. SHAW-LEFEVRE: I am aware that the West London District School at Ashford has at the present time nearly the full number of children which it will accommodate. The Guardians of the St. George's Union and of the parish of Paddington have proposed that alterations of the School District should be made, involving the separation of some of the Unions now comprised in it. The Board have not assented to this proposal, which would have the effect of increasing the charge on the Union which has least rateable value in proportion to its pauperism, and thus of benefiting the more wealthy Unions comprised in the district. The continuance of the existing School District does not involve the extension of the present school buildings, as additional accommodation may be provided by the managers by the erection of a separate school. The managers have proposed to extend the present main school building, but the Board have declined to assent. They have strongly urged the managers to erect a second and separate school, either at Ashford or on an entirely new site. The Visiting Committee of the Managers can visit the school on any day and at any hour that they may think proper, and individual managers can be authorised to visit the school at any time.

THE PLAGUE IN HONG KONG.

Mr. MACDONA (Southwark, Rotherhithe): I beg to ask the President of the Local Government Board whether he is aware that in consequence of the great plague now devastating Hong Kong serious risk of infection is likely to arise here and elsewhere through the medium of the distribution of letters delivered from Hong Kong unless these letters are disinfected; and whether he will make such arrangements with the Post Office Authorities as will effectually lessen the risk of infection being imported into our midst through the Post Office?

Mr. SHAW-LEFEVRE: I am not in possession of any evidence to show that there is, as suggested, any serious risk of infection in this country from the delivery of letters from Hong Kong. I shall, however, be happy to arrange for the Medical Officer of the Board conferring with the authorities of the Post Office on the subject, if they desire it.

DERELICTS AND OBSTRUCTIONS IN RIVERS.

Mr. MACDONA: I beg to ask the President of the Board of Trade whether he is aware that the House of Lords last week gave an important judgment in the case of the "Tyne Improvement Commissioners *v.* the Arrowe Shipping Company," the question at issue being whether appellants, as owners of the *Criptal*, which sank near the mouth of the River Tyne and caused an obstruction, were liable for the payment of the cost of removing the obstruction incurred by the Commissioners. Their Lordships decided that as the Company had given notice to the underwriters of the abandonment of the vessel they were not the owners, and were therefore not liable; and whether, in view of the importance of the earliest possible notice being given to the underwriters, who by this decision are liable for the costs of removal, he will see his way to remove the block which he has placed upon the Derelict Vessels (Reports) Bill, the object of which is to request masters of ships to report to the nearest Lloyd's agent at the next place of landing what derelicts they may have seen ?

MR. BRYCE: The judgment in the case referred to was given last week, and as yet is reported only in the newspapers. It appears to have decided that the shipowner was not in the circumstances liable for the cost of removing the sunken wreck ; but I notice that the Lord Chancellor is reported to have said that—

> "It is unnecessary to determine whether the underwriters are to be treated as the owners within the meaning of the Statute."

If they are not, they are, of course, not liable. As the hon. Member's Bill provides for the reporting of floating derelict vessels observed on the high seas—but this particular vessel was not floating, but a sunken wreck, lay sunk near to the mouth of the River Tyne, and was, in fact, removed by the Tyne Harbour Commissioners—I do not think that the particular case of this vessel is one which his Bill would have affected, and I do not see that the principles of the decision of the House of Lords would apply to derelict vessels floating on the high sea.

ACCIDENTS IN ROTTEN ROW.

SIR T. ESMONDE: I beg to ask the First Commissioner of Works whether, in view of the numerous serious accidents occurring in Rotten Row, he will have an ambulance placed either at Knightsbridge Barracks or at the Park Lodge opposite to Exhibition Road ?

MR. S. BUXTON (who replied) said: The First Commissioner will make arrangements for placing an ambulance at the Lodge near the Alexandra Gate.

THE IRISH CATTLE TRADE.

MR. FIELD: I beg to ask the President of the Board of Trade whether he is aware of the inconvenience experienced by Irish cattle traders in being unable to book live stock at through rates to York from the ports of Cork and Waterford and the interior of Ireland, traders being now only at liberty to book through to Leeds or Normanton, according to the route they take ; whether he will take the necessary steps to compel the North Eastern Company to carry into effect the law regarding through booking ; and whether he intends in the proposed Railway Bill to amend the conditions under which owners of live stock are compelled to sign consignment notes by which the Railway Companies practically contract themselves out of all liability ?

MR. BRYCE: My attention has been called to this matter, and the Board of Trade have been in communication with the North Eastern Railway Company on the subject. On the 10th of May that Company expressed its willingness to agree to through rates between Cork and Waterford and York on certain terms, and they have since expressed their willingness to consider applications for through rates from other places. The Board cannot compel the North Eastern Railway Company to grant through rates. The ultimate decision is with the Railway Commission. I am not aware that owners of live stock are compelled to sign consignment notes by which Railway Companies practically contract themselves out of all liability.

MR. DODD (Essex, Maldon): Have the Board of Trade any power to instruct counsel to appear before the Railway Commissioners in such a case as this, should it be a contravention of the law ?

MR. BRYCE: I must ask for notice of that question.

MR. FIELD: Can the right hon. Gentleman do anything to put an end to the practice by which the Company only allow cattle to be booked to certain stations ?

MR. BRYCE: I have not inquired into that matter, but if the hon. Member will put down a question showing a grievance in specific cases I will investigate it.

THE CONVEYANCE OF HARVESTERS FROM IRELAND.

MR. FIELD: I beg to ask the President of the Board of Trade whether his attention has been directed to the absence of through travelling facilities between Ireland and England on certain lines which contract to carry migratory harvesters ; whether he is aware that a lapse in direct travelling and the want of any accommodation has caused much inconvenience and hardship to those poor travellers in Dublin lately, who booked by the London and North Western Railway; and whether his Department will take cognisance of this periodical occurrence, and advise carrying Companies to make due preparation for a continuous journey?

MR. BRYCE: No, Sir; I have no information as regards any such complaint. If my hon. Friend will furnish me with any particulars I shall be happy to draw the attention of the London and North Western Railway Company thereto.

JAPANESE MAIL ARRANGEMENTS.

MR. BAIRD (Glasgow, Central): I beg to ask the Postmaster General whether it is the case that letters arrive in the United Kingdom from Shanghai from four to seven days in advance of those sent from Japan; whether this is because letters can be sent from Shanghai *viâ* Vancouver and New York, while those from Japan must come *viâ* Vancouver and Montreal; and if he will endeavour to obtain facilities for correspondents in Japan to have their letters sent by the route *viâ* New York if specially superscribed?

MR. A. MORLEY: It is the fact that letters from Shanghai superscribed for transmission *viâ* Vancouver and New York are sometimes received several days earlier than similarly superscribed letters from Japan. Representations were made some time ago to the Japanese Post Office on that subject, but that Administration was not willing to undertake to separate the superscribed letters from the correspondence sent by the ordinary route *viâ* Vancouver and Montreal.

LABOURERS' COTTAGES IN THE STRANORLAR UNION.

MR. A. O'CONNOR (Donegal, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Report of the Local Government Board Inspector upon the labourers' cottages at Aughygalt, in the Conroy Division of the Stranorlar Union, has yet reached the Department; and what steps the Government propose to take in regard to it?

MR. J. MORLEY: The Report in question has been received, but the Board have found it necessary to communicate with the Inspector on some points which arose on consideration of the Report, and at present his reply is awaited. The Board will inform the Guardians and the solicitor acting for the labourers of the result of the inquiry immediately a decision shall have been arrived at.

THE CONGO TREATY.

SIR E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Under Secretary of State for Foreign Affairs whether Great Britain now possesses the right of free transit for goods, and of erecting a telegraph wire, through the district which was leased to Great Britain under Article 3 of the Congo Treaty, now abrogated?

*SIR E. GREY: Great Britain possesses the right of free transit under the Act of Berlin. The right of constructing a telegraph line is secured by the 5th Article of the Agreement of May 12.

BARRACK CONSTRUCTION.

MR. BROOKFIELD (Sussex, Rye): I beg to ask the Secretary of State for War what barracks are now in course of construction, or about to be constructed, for the use of cavalry; and whether the Military Authorities have taken into consideration the expediency of building barracks where more than one regiment could be quartered together, so as to afford them opportunities for more frequent practice in brigade movements?

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): Two barracks for cavalry regiments of the higher strength are at present under construction at the Curragh, and the remodelling of Leeds cavalry barracks is on the point of completion. The object referred to in the second paragraph of the question is kept in view in the erection of the barracks at the Curragh of which I have spoken.

THE BLACK WATCH.

MR. WILLIAM KENNY (Dublin, St. Stephen's Green): I beg to ask the Secretary of State for War if he is aware that in the year 1852 the 1st Battalion Black Watch returned home from the Bermudas after long foreign service; that since 1852 it has served with distinction in every campaign in which the British Army has been engaged, and during all that period has enjoyed in all only 10 years of home service; whether the battalion is now quartered in the Mauritius; and whether it is intended to give this distinguished regiment at no distant date a term of home service?

MR. CAMPBELL-BANNERMAN: The 1st Battalion Black Watch returned home in June, 1852, after 11 years and five months' foreign service. In the 42 years since then it has been abroad 29 years and five months, and at home 12 years and seven months. The head-quarters and four companies of the battalion are now at Mauritius, where they have been one year and three months. The rest of the battalion is at the Cape. Under present arrangements the battalion will not return home for about seven years, but it will move from Mauritius probably next year. The moves of regiments depend upon a roster, and one cannot be favoured except at the expense of another.

COMPULSORY MILITARY SERVICE IN THE TRANSVAAL.

MR. J. W. LOWTHER (Cumberland, Penrith): I beg to ask the Under Secretary of State for the Colonies under what Treaties made between the South African Republic and Foreign Powers, other than Great Britain, immunity from compulsory military service is accorded; which are the Foreign Powers having such Treaties; and what are the dates of such Treaties?

MR. S. BUXTON Belgium under Treaty ratified 19th August, 1882, and Portugal under Treaty ratified 7th October, 1882, have obtained for their subjects specific exemption from military service in the South African Republic. Germany, France, Italy, and Switzerland enjoy the same exemption under Most Favoured Nation Clauses in Treaties ratified on 24th June, 1886, 27th July, 1887, 29th September, 1887, and 10th September, 1888, respectively. There is, I believe, a Treaty with the Netherlands, of which I have not been able to obtain a copy.

MR. DARLING (Deptford): May I ask the hon. Gentleman whether the effect of these Treaties is that the countries named enjoy more favourable terms with regard to military service than have been secured for British subjects under the Convention of 1884?

MR. S. BUXTON: That is so.

[Commander **BETHELL** (York, E.R., Holderness) and Mr. **GIBSON BOWLES** (Lynn Regis) also put questions on the same subject, but the inquiries and answers were equally inaudible in the Gallery.]

KIRKDALE PRISON, LIVERPOOL.

COLONEL NOLAN: I beg to ask the Secretary of State for the Home Department whether the Kirkdale Prison, in Liverpool, has for some time past been for sale; whether the Corporation of Liverpool have offered £15,000 for it; whether a private party has offered over £17,000 for it; and why the Government have not accepted either offer?

SIR G. BADEN-POWELL (Liverpool, Kirkdale): At the same time I may ask the right hon. Gentleman whether, in parting with the site of the disused Kirkdale Gaol, the Government will take steps to secure that any future utilisation of the site will not be detrimental to the sanitary condition or the residential advantages of the neighbourhood; whether he will consider if these objects will best be secured by the control of the site passing to the hands of the constituted Local Authorities; and whether the Government will consider the feasibility of granting a portion of the site for the erection of a free Public Library, with suitable open air space surrounding the building?

MR. ASQUITH: The facts are as stated in the first three paragraphs. The only answer I can at present give to the remainder of this question and to Question 51 is that I am in communication with the Treasury on the subject.

COMMANDEERING IN THE TRANSVAAL.

SIR E. ASHMEAD-BARTLETT: I beg to ask the Under Secretary of State for the Colonies whether it is correct, as stated in the telegrams from South Africa, that British subjects in the Transvaal have within the last few days been forcibly commandeered and sent in prison waggons to fight in the Boer Army; and, if so, what action Her Majesty's Government propose to take?

The following questions also appeared on the Paper in reference to the same subject:—

Sir E. ASHMEAD-BARTLETT: To ask the Under Secretary of State for the Colonies if he can inform the House as to the reply given by the Transvaal Government to the protest made by Her Majesty's Government against the commandeering of British subjects for military service in the Transvaal?

Mr. WEBSTER (St. Pancras, E.): To ask the Under Secretary of State for the Colonies if, under the Convention of 1884 with the South African Republic, Her Majesty's Government still retained the Suzerain Power in the Transvaal; whether he is aware that, whilst negotiations are pending between the Government and the Boers, British subjects resident in the Transvaal are being forcibly impressed into the military forces of the Boer Republic, and sent as prisoners to the front; and whether such action will be permitted in regard to the personal liberty of the subjects of the Suzerain Power in the Transvaal?

Sir G. BADEN-POWELL: To ask the Under Secretary of State for the Colonies, with regard to the fact that the Convention of August, 1881, concedes to the Transvaal State complete self-government, subject to the suzerainty of Her Majesty, and that in the Convention of February, 1884, which replaces that of 1881 with the South African Republic, no mention is made of any claim to suzerainty, whether, in agreeing to the Convention of 1884, it was the intention and purpose of Her Majesty's Government effectively to waive all claim to suzerainty over the territories in question; and, if so, for what main reason was this course adopted? Also to ask the Under Secretary of State for the Colonies whether the Government of the South African Republic has now granted to aliens exemption from military service upon payment of a special tax; what is the amount and character of this tax; and is the privilege extended to burghers of the Republic?

Mr. S. BUXTON: As regards these questions, I am afraid I am under the necessity of asking the hon. Gentlemen again kindly to postpone them till Monday, by which day I hope to be in a position to answer them.

SWINE FEVER IN DENBIGHSHIRE.

Mr. H. ROBERTS (Denbighshire, W.): I beg to ask the President of the Board of Agriculture whether his attention has been drawn to the great inconvenience caused by the operation of a recently issued Swine Fever Order in Denbighshire; whether he has received a communication from the Chairman of the Contagious Diseases Committee of the Denbighshire County Council pointing out that the fairs for the sale of swine have been suspended in the county for several months, involving serious injury to those engaged in the trade, and forwarding an urgent resolution from the Town Council of Denbigh upon the subject; whether he is aware that the district has been free of the fever for practically the whole period of the Order; and whether, in view of this fact and of the undoubted hardship suffered through the suspension of the sale of swine in such a district, he can see his way to withdrawing the restrictions now in force?

The PRESIDENT of the BOARD of AGRICULTURE (Mr. H. Gardner, Essex, Saffron Walden): It is the case that my attention has been drawn to the inconvenience attending the operations against swine fever in Denbighshire, in common with the rest of the country, and that I have received the communication to which my hon. Friend refers. I am sorry, however, to be unable to confirm the statement that the county is free from disease. Three outbreaks have been reported during the present month, and we have reason to fear that the requirements of the law as to the notification of disease are not so fully complied with as we could wish. In these circumstances, I regret that I am unable to afford the county any relief at the present time; but if the Local Authority will carry out with vigour and complete efficiency their share of the difficult task which has been imposed upon us by Parliament, I do not doubt that the disease may soon be extirpated from their district, in which case we might be able to make arrangements which would enable the restrictions on their markets to be withdrawn without fear of the reintroduction of disease.

CORN RETURNS.

MR. RANKIN (Herefordshire, Leominster): I beg to ask the President of the Board of Agriculture whether he has yet considered the second recommendation of the Select Committee upon Corn Sales, given in their Report, printed May, 1893, that in every case where conversion of weighed measure takes place, the weights laid down in Section 8 of "The Corn Returns Act, 1882," should always be published in the Returns of Corn Sold, in *The London Gazette*, and a statement made to the effect that the prices quoted in the *Gazette* are the prices for the quarter of eight bushels of such statutory weights; and whether he is now prepared to carry out such recommendation?

MR. H. GARDNER: I have not lost sight of the recommendation to which the hon. Member refers; but I find that considerable practical difficulty would attend any attempt to indicate in the *Gazette* Returns the particular cases in which the conversion directed by Section 8 of "The Corn Returns Act, 1882," has taken place. If the purpose of the hon. Member would be served by the insertion of a note at the foot of the Returns setting out the requirements of that section, I do not think that any objection would present itself, and I should be happy to confer with him on the subject.

THE SOUTH WALES COLLIERY EXPLOSION.

MR. PRITCHARD MORGAN (Merthyr Tydfil): I beg to ask the Secretary of State for the Home Department whether, following the Report for last year of Mr. Henry Hall, Her Majesty's Inspector of Mines for the Liverpool District, to the Home Secretary, in which he remarked that, of the whole of the dusts tested, that from the Albion Colliery, Glamorgan (the colliery in which the terrible explosion took place last Saturday), excelled all others in violence and sensitiveness to explosion, any special, and if so what, instructions were given by the Home Office to the Inspectors for the district with a view of minimising the danger to life in that particular colliery?

MR. ASQUITH: The Report alluded to is the Report for 1893 of Mr. Hall, the Inspector for the Liverpool District, which was only received at the Home Office on May 23, 1894. As the hon. Member is aware, a Royal Commission has been for some time sitting upon the subject of coal dust, and Mr. Hall and other Inspectors have been assisting them. Last year a new set of special Rules were promulgated for South Wales, in which the Albion Colliery lies, but the colliery proprietors rejected them, and proceeded to an arbitration, which is now pending. It is only fair to say that none of these Rules directly dealt with coal dust, though some of them dealt with lamps and blasting. The importance of coal dust as a means of spreading explosion is now becoming understood, but opinions differ as to the mode of preventing it, and till the Report of the Coal Dust Commission is issued it is not possible to say what measures ought to be taken, nor how far they will require a fresh Act of Parliament.

MR. PRITCHARD MORGAN: Why was the Report delayed so long?

MR. ASQUITH: There was no unusual delay.

MR. PRITCHARD MORGAN: Has the attention of the right hon. Gentleman been called to the fact that many hundreds of men have already lost their lives in this coal vein, which the Inspector emphasises as one of the most dangerous seams in the United Kingdom? Why were not precautions taken, and instructions sent out immediately the Report was received?

MR. ASQUITH: It must be remembered that the Report came, not from the Inspector of the district, but from the Inspector of the Liverpool District, and obviously it was impossible to take any action without first consulting the Inspector of the district.

EXPLOSIONS AT WALTHAM FACTORY.

MR. HANBURY (Preston): I beg to ask the Secretary of State for War whether the Committee appointed to inquire into the explosion of the 7th of May at the Waltham Cordite Factory has yet reported; and when the Report and Evidence will be presented to Parliament?

MR. CAMPBELL-BANNERMAN: I am informed that the Committee hope to finish their work during next week. No time will be lost in presenting the Report and Evidence to Parliament.

TEA AND INSANITY.

Mr. STANLEY LEIGHTON (Shropshire, Oswestry): I beg to ask the Chancellor of the Exchequer whether his attention has been called to the special Report on the alleged increasing prevalence of insanity in Ireland, by which it appears that in the last 40 years the lunatics have increased by 200 per cent., and that amongst the causes given in the Report for this increase is the immoderate consumption of tea and the excessive use of that article of diet; and whether the Government will consider the expediency of checking such intemperance by increased taxation or legislative regulation?

Mr. J. MORLEY: With the permission of the House, I will reply to this question. The conclusion at which the Inspectors of Lunatics arrived in their Report referred to was that the consumption of decocted or over-infused tea may, when taken in excess, produce such evil results as dyspepsia, restlessness, or sleeplessness, and so may possibly—at least in certain subjects—favour the development of insanity. The remedy for this state of things, which affects the dietetic habits of the people, is entirely a matter of the preparation of the tea, and we have hardly yet come to such a point that we are prepared to settle by Act of Parliament how long tea shall be infused or how many spoonsful shall be put into the teapot.

Mr. STANLEY LEIGHTON: Is the right hon. Gentleman aware that in the Report on the destitution amongst the unemployed in Scotland attention is also called to this matter?

Mr. J. MORLEY: No, Sir; my attention is entirely confined to the affairs of Ireland.

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) BILL.

Mr. CHANNING (Northampton, E.): I beg to ask the Chancellor of the Exchequer whether, having regard to the importance of promptly passing the Parochial Electors (Registration Acceleration) Bill into law, and to the impossibility of passing the Bill after 12 o'clock at night, he will put down the Bill as first Order on as early a day as possible?

The CHANCELLOR of the EXCHEQUER (Sir W. Harcourt, Derby): I am anxious to get the Bill through as soon as I can; but at present I cannot state the best method of accomplishing that object.

INLAND REVENUE AFFIDAVIT.

Sir A. ROLLIT (Islington, S.): I beg to ask the Chancellor of the Exchequer whether, before the Report stage of the Finance Bill, he will lay upon the Table draft of the revised Inland Revenue Affidavit, referred to in Clause 19, Subsection (4), of the Bill?

Sir W. HARCOURT: I am unable to lay the draft of the revised Inland Revenue Affidavit upon the Table before the Report stage of the Finance Bill, as it will most probably require to be amended in order to incorporate changes made on Report.

NAVAL DEFENCE FINANCE.

Mr. BARTLEY (Islington, N.): I beg to ask the Chancellor of the Exchequer whether a sum of £289,000 borrowed under "The Naval Defence Act, 1889," will be applied towards the ordinary Expenditure of the Exchequer for the current year 1894-5?

Sir W. HARCOURT: Yes, Sir.

Mr. BARTLEY: Then it is correct that the whole of this year's Expenditure will not be paid out of the Income of the year? Is not that in contravention of the cardinal principle of sound finance as laid down by the Chancellor of the Exchequer himself? Are we to understand that the Expenditure of neither this year nor last year will be paid out of current Income?

Sir W. HARCOURT: The hon. Member had better reserve that point until we come to the clause dealing with this matter. I shall then be able to answer him.

THE ASSASSINATION OF PRESIDENT CARNOT.

Sir G. RUSSELL (Berks, Wokingham): I beg to ask the Chancellor of the Exchequer whether, in view of the terrible murder of the President of the French Republic and other recent crimes perpetrated by certain miscreants termed Anarchists, Her Majesty's Government, in concert with the other European Governments, would endeavour, either through the extension of the Extradition Acts or otherwise, to devise means for the prevention or diminution of such crimes in future ?

SIR W. HARCOURT: My hon. Friend will feel that this is much too large a subject for me to attempt to deal with in answer to a question.

THE POLICE AND LABOUR MEETINGS IN SCOTLAND.

MR. KEIR-HARDIE asked the Secretary for Scotland as to the reasons for the action of the police in breaking up a meeting at Pollokshaws, and under whose instructions the Police Inspector acted ?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton) : I am informed by the Police Commissioners of Pollokshaws that no action was taken in regard to the meeting in question until the proceedings had lasted an hour, when the Inspector of Police, acting within his discretion, gave orders to disperse the meeting, as the crowd had increased to such an extent as to form an obstruction both on the street and the pavement. Pollokshaws is not a square or an open space at all suitable for meetings of so large a character. It is only about 32 feet wide between the pavements, and is the principal street or thoroughfare along which the tramway runs, and there is always a great amount of traffic. No notice of the labour meeting was given to the Burgh Authorities, or they would have suggested to the organisers that the vacant space at the Shawbridge, or one of the public parks, as being better adapted for their purpose. Since the meeting was held, the Inspector of Police has requested the captain of the Salvation Army to remove his meetings to a more convenient spot, to which he has agreed, and no such meetings are now held at the Cross. I may add that the Police Commissioners, who are the guardians of the peace and order of the burgh, have, at a public meeting, unanimously approved of the action of the Inspector of Police throughout the matter.

THE CLOSURE OF THE SPIRIT DUTY CLAUSE.

MR. A. J. BALFOUR : I wish to ask the Chancellor of the Exchequer whether he is correctly reported in today's papers as having stated that there was an arrangement between the two sides of the House by which a Division on the clause dealing with the Spirit Duty was to be taken yesterday afternoon ?

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*SIR W. HARCOURT: I made no such statement. I said that it was understood that a Division was to be taken. I said nothing about an arrangement at all. That is my understanding, and it is confirmed by what took place yesterday. The idea seems to be that the House was taken by surprise. I certainly should be extremely sorry if it were thought that I had been a party to anything like a surprise on the House. What happened yesterday was this: When Clause 27 was called there were a number of Amendments, but not one of them was moved. The Motion was then put that Clause 27 stand part of the Bill. Upon that the Member for Galway made a speech against the clause. The Member for York made some observations which were ruled not to be pertinent to the clause. Thereupon the Member for North Dublin County rose and said he would move the rejection of the clause, but he made no observations upon it. The Chairman pointed out that an Amendment of that kind was unnecessary, as the question would be put that the clause stand part of the Bill. The hon. Member for North Dublin made no observations on the clause, and nobody else rose to discuss it. Thereupon the Member for Wimbledon then moved to report Progress, and when he rose I stated—I think the words are correctly reported in *The Standard* and other newspapers—that I could not accept that Motion, as it was generally understood that the Division would be taken. If anyone had risen and said there was no such understanding and that there was a desire for further discussion I should at once have agreed to the Motion to report Progress. It was perfectly open to anyone to debate the Motion to report Progress. Nobody said a single word. Nobody took any objection. I had no reason to believe that anyone desired to continue the Debate. The Division was taken. I then moved the Closure, and it is a remarkable thing that the hon. Gentleman opposite found it difficult to find anyone to tell with him against it. ["No, no!"] I am in the recollection of everyone who was present. ["No, no!"] There was no resistance. There was not a word said by anybody representing the Front Bench or anybody else. I may also say that when, on Monday night, I suggested that the Votes on the Beer and Spirit Duties should be taken on Tuesday, the right hon. Gentleman the Leader of the Opposition said he thought the Beer Vote only ought to be taken on Tuesday. I was then asked whether I was going to take Supply on Wednesday, and I said "No," because I thought it was necessary and desirable that we should get on as fast as we could with the Finance Bill. I do not say that the exact words were used that the Division would be taken on Wednesday; but certainly the general understanding was that a Division would be taken on the Wednesday. I cannot charge myself with having shown any desire on this Bill to stifle discussion. I have had relations with the Leader of the Opposition of a most friendly character with reference to the Bill, and I am sure the right hon. Gentleman will not suspect me of endeavouring to mislead him or the House in a matter of the conduct of Public Business.

*MR. BONSOR (Surrey, Wimbledon) said, that as the matter was personal to him, he asked the indulgence of the House to say two or three words. The circumstances of the case were these: He rose at 5.29 and moved that Progress be reported. In making that Motion he stated that to his knowledge several gentlemen—whose names, if necessary, he could have given—desired to speak. He certainly was the last man to break an arrangement if there had been one, and he was the last Member to move to report Progress if he anticipated that it would not be accepted.

MR. A. J. BALFOUR: Of course, I accept the statement of the right hon. Gentleman, in spite of the statement on Tuesday night, in spite of what my hon. Friend has just said, in spite of facts within the knowledge of every single man except the right hon. Gentleman, who was ignorant that anyone wanted to discuss the Spirit Duties, though the newspapers for weeks past had made it notorious that it was on that subject that we expected to have one of our great battles. I am sorry that the right hon. Gentleman was so occupied with his other important avocations that he was not aware of this elementary fact in connection with the Bill of which he has charge. I would ask him whether he can remedy the unfortunate occurrence and allay the natural irritation that has arisen from it, and the consequences that will flow from that natural irritation, by giving us a promise that he will give us a proper opportunity to discuss the question by moving to re-commit the Bill in respect to this clause, so that the opportunity which we have lost may be regained?

SIR W. HARCOURT: Of course, I shall be willing to give hon. Members another opportunity of discussing the matter if they consider that the opportunity has been taken from them. Whether the way of doing this suggested by the right hon. Gentleman is the best way I cannot say off-hand, and I reserve my opinion on the point. There may be some more convenient method.

MR. A. J. BALFOUR: I do not press for a hurried statement as to the mode in which we are to be allowed to discuss the question, but I wish it to be understood that it must be discussed in Committee and not on Report.

MOTION.

T.R.H. THE DUKE AND DUCHESS OF YORK.

MOTION FOR AN ADDRESS.

*SIR W. HARCOURT rose to move—

> "That an humble Address be presented to Her Majesty to congratulate Her Majesty on the birth of a son to His Royal Highness the Duke and Her Royal Highness the Duchess of York."

He said: In rising to make the Motion of which I have given notice it is not, I know, necessary that I should use many words to commend that Motion to the acceptance of the House. This House would ill reflect the sentiments of the people it represents if it did not express its sympathy in connection with an event which has brought joy to the heart of the Sovereign and of the nation. The actual rule of Queen Victoria has been prolonged beyond that of any of her predecessors, and as years have rolled by the Throne has been more strongly rooted in the confidence of the nation, and the person of the Sovereign has become more and more endeared to the heart of her people. The Queen has reigned through a protracted time, in which she has seen a longer period of peace and a greater growth of the prosperity of her people than it has fallen to the lot of any of her ancestors to see. But, as we all know, human nature is born to sorrow, which is increased by the burden of a great Empire. The House of Commons and the nation have evinced their sympathy on former occasions with the grief of the Queen, and they desire to associate themselves to-day, on the anniversary of her Coronation, with her joy. We know it brings joy to Her Majesty's heart to feel that the succession to the great Empire over which she has ruled for more than half a century is secured in her descendants to the third generation—a prospect, I believe, which was not given to any of those who have gone before her. We share in that joy, and take this occasion to offer our heartfelt congratulations to the Queen. I beg, Sir, to move the Resolution standing in my name.

MR. A. J. BALFOUR: I desire, in my own name and in that of my friends, to associate myself with the congratulation which the Chancellor of the Exchequer has just offered on behalf of this House and on behalf of the country to the Sovereign on the recent auspicious event. We take it as our right as well as our privilege, as our privilege as well as our right, to associate ourselves with any event in which the happiness or unhappiness of our Royal Family is concerned. The succession of our Sovereigns is the thread by which the history of this country is connected together, the thread on which it hangs, and we may express our hopes that the infant just born may when most of us, at all events, have left this scene and when the dust of our controversies has been laid by the kindly hands of time, and when problems which now so deeply occupy us shall merely excite the languid interest of the historian—we may hope that he, a Sovereign of these realms, will maintain the great constitutional traditions of his ancestors, and will fulfil as they have done the great office entrusted to him and worthily represent the unity and dignity of a free and self-governing people. I beg to second the Motion.

Motion made, and Question proposed,

"That an humble Address be presented to Her Majesty to congratulate Her Majesty on the birth of a son to His Royal Highness the Duke and Her Royal Highness the Duchess of York."—(*Sir W. Harcourt.*)

*MR. KEIR-HARDIE (West Ham, S.): Mr. Speaker, on my own behalf and those whom I represent, I am unable to join in this public address. I owe no allegiance to any hereditary ruler—[*interruption*]—and I will expect those who do to allow me the ordinary courtesies of debate. The Resolution, Sir, proposes to congratulate Her Majesty on the birth of a son to the Duke and Duchess of York. It seeks to elevate to an importance which it does not deserve an event of everyday occurrence. I have been delighted to learn that the child is a fairly healthy one, and had I had the opportunity of meeting its parents I should have been pleased indeed to join in the ordinary congratulations of the occasion, but when we are asked as the House of Commons representing the nation to join in these congratulations then in the interests of the dignity of the House I take leave to protest. There is one aspect of this question which concerns the House of Commons. A Minister of the Government is required to be present on this interesting occasion. I submit, Sir, that such a proceeding is not calculated to enhance the dignity of this House in the eyes of the nation. [*Interruption, and a* VOICE: "Rot!"] Hon. Gentlemen may say "rot." If those hon. Gentlemen mixed as freely as I do with the common people they would know their opinions on this question. From that point of view it seems to me that a protest of some kind ought to be made by this House. It is a matter of small concern to me whether the future ruler of the nation be the genuine article or a spurious imitation. Now, Sir, this proposal has been made because a child has been born into the Royal Family. We have a right to ask what particular blessing the Royal Family has conferred upon the nation that we should be asked to take part in this proceeding to-day. We have just heard it said that Her Majesty had ruled for over half a century. I would correct that, Sir, by saying that Her Majesty has reigned, but has not ruled. I remember in reading the proceedings in connection with the Jubilee that the one point made was that during the 50 years of Her Majesty's reign the Queen had not interfered in the affairs of the nation. That may be reigning, but it certainly is not ruling. Then there is the Prince of Wales. What special advantage has His Royal Highness conferred upon the nation?

COLONEL SAUNDERSON (Armagh, N.): I rise, Sir, for the purpose of moving that the hon. Member be no longer heard.

SIR W. HARCOURT: I hope that the hon. and gallant Member will not press his Motion. I do not think it would tend to produce the result which he desires, and which, I think, we all desire—namely, the prevention of disorder.

*MR. KEIR-HARDIE: I was about to observe that I do not know anything in the career or the life of the Prince of Wales which commends him especially to me. The "fierce white light" which we are told "beats upon the Throne" sometimes reveals things in his career it would be better to keep covered. Sometimes we get glimpses of the Prince at the gaming tables, sometimes on the racecourse. His Royal Highness is Duke of Cornwall, and as such he draws £60,000 a year from the Duchy property in London, which is made up of some of the vilest slums——[*Cries of* "Question!"]

*MR. SPEAKER: The hon. Gentleman is not now speaking to the Resolution before the House.

*MR. KEIR-HARDIE: I will bow to your ruling, Sir, and proceed to the subject of the Resolution. We are asked to rejoice because this child has been born, and that one day he will be called to rule over this great Empire. Up to the present time we have no means of knowing what his qualification or fitness for that task may be. It certainly strikes me —I do not know how it strikes others—as rather strange that those who have so much to say about the hereditary element in another place should be so willing to endorse it in this particular instance. It seems to me that if it is a good argument to say that the hereditary element is bad in one case, it is an equally good argument to say that it is bad in the other. From his childhood onward this boy will be surrounded by sycophants and flatterers by the score—[*Cries of* "Oh, oh!"]—and will be taught to believe himself as of a superior creation. [*Cries of* "Oh, oh!"] A line will be drawn between him and the people whom he is to be called upon some day to reign over. In due course, following the precedent which has already been set, he will be sent on a tour round the world, and probably rumours of a morganatic alliance will follow—[*Loud cries of* "Oh, oh!" *and* "Order!" *and* "Question!"]—and the end of it all will be that the country will be called upon to pay the bill. [*Cries of* "Divide!"] As a matter of principle, I protest against this Motion being passed, and if there is another Member of the House who shares the principles I hold I will carry my protest the length of a Division. The Government will not find an opportunity for a Vote of Condolence with the relatives of those who are lying stiff and stark in a Welsh valley, and, if that cannot be done, the Motion before the House ought never to have been proposed either. If it be for rank and title only that time and occasion can be found in this House, then the sooner that truth is known outside the better for the House itself. I will challenge a Division on the Motion, and if the Forms of the House will permit, I will go to a Division in the hope that some Members at least will enter their protest against the mummery implied in a Resolution of this kind.

*MR. SPEAKER: The question is that an humble Address be presented to Her Majesty to congratulate Her Majesty on the birth of a son to His Royal Highness the Duke and Her Royal Highness the Duchess of York.

[The putting of the Question was followed by loud cries of "Aye" from all parts of the House, Mr. Keir-Hardie alone replying in the negative. Mr. Speaker declared that "I think the Ayes have it," but Mr. Keir-Hardie challenged the statement. The House was cleared for a Division. On Mr. Speaker again putting the Question Mr. Keir-Hardie repeated his negative, but did not again challenge Mr. Speaker's words "The Ayes have it."]

The Address was accordingly agreed to.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 27th June.*]

[TWENTY-FIRST NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 28.

Question proposed, "That the Clause stand part of the Bill."

MR. A. J. BALFOUR said that, referring to the fact that the 27th clause of the Bill, relating to the additional duty on spirits, had been unexpectedly closured last evening, said the present Clause (28) was not objectionable, and he did not propose to offer any opposition to it. He, however, desired to ask the Chancellor of the Exchequer to explain in what way he proposed to give facilities for further discussing the Spirit Duty Clause, which was rushed through Committee, contrary to an express understanding, without any reasonable time having been allowed for considering it.

SIR W. HARCOURT said, he should like further time to consider the matter. Did the right hon. Gentleman think there was any great difference whether the further discussion was taken in Committee or on Report?

MR. A. J. BALFOUR said, he thought there was a very considerable difference. He did not think that the imposition of a new tax had ever been discussed upon Report without having been first settled in Committee. That was a constitutional reason against considering the details of the clause on Report. He thought that they should have restored to them the privilege of further discussing the clause which, through a misunderstanding, they were deprived of yesterday. To tell them that they could discuss the clause on Report was to restore nothing to them. The right hon. Gentleman had expressed a cordial desire to see that everything that went wrong yesterday should be put right in the future. It would be necessary that some amicable arrangement should be arrived at. He wished to know whether the right hon. Gentleman proposed that they should discuss it on a new clause or by re-committal of the Bill in respect of Clause 27?

SIR W. HARCOURT said, he would certainly consider how it might be done. He had not really thought anything about in what form the further discussion should be taken. He fancied that they could only re-commit a Bill for the purpose of striking something out altogether or with a view of substitution. He understood the point raised by the right hon. Gentleman, and he would endeavour to give him the opportunity he asked for.

Question put, and agreed to.

Clause 29.

MR. MARTIN (Worcester, Droitwich) said, that he moved the Amendment standing in his name in order to call the attention of the Committee to the actual position of the payers of Income Tax. The payment was to be made in pursuance of a Resolution of the House and in accordance with custom, but a Resolution was of no legal force till it had been embodied in a Bill, and till that Bill had passed into an Act ratified by the approval of the House. He thought that the imposition of new and increased taxation by a mere Resolution was a dangerous practice, and he believed that the Income Tax was the only tax which came into operation in this manner as an increased tax. The House had lately been reminded that the estate of a recently deceased person had been rapidly hurried over in order, it was said, to avoid the increased Estate Duty; and if large payments could be thus treated, it was only just that the smaller individual payments on account of Income Tax should be treated in a similar fashion. At the same time, he was willing to admit that if the Amendment he had put down on this occasion were accepted by the House it would make "confusion worse confounded." During the months of April, May, and June the interest was paid on many loans, on which the tax had been deducted at 8d. If this had to be refunded it would cause very considerable practical trouble. He had, therefore, no intention of pressing his Amendment, but he begged to move it in order to elicit from the right hon. Gentleman the Chancellor of the Exchequer a statement of the exact legal position of the payers of Income Tax at the increased rate.

Amendment proposed, in page 17, line 33, to leave out the words "which commenced on the sixth day of April," and insert the words "commencing on the first day of August."—(*Mr. Martin.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

SIR W. HARCOURT said, this matter was discussed last year and pretty well threshed out on a Motion by the right hon. Gentleman the Member for the University of London. It was perfectly true that until the Budget Bill was passed the actual authority for levying any taxation was not complete. It was not his fault that the Budget Bill had not passed into law many weeks ago. He desired that it should, but apparently it had been the desire of the House that it should not. The question was, What was to be done in the interval between the Budget Resolutions and the passing of the Bill? It had always been the practice, with reference to the duties of Customs and Excise, that they should be levied from the date of the Resolutions. If that were not done the Revenue would be seriously injured. If this Amendment were carried, there would be four months of the Income Tax sacrificed, which would be extremely injurious to the country, bringing about a deficit. He felt sure that the hon. Gentleman would not attempt to disturb a practice which was absolutely necessary for the protection of the Revenue.

SIR MARK STEWART (Kirkcudbright) said, he had been requested by the hon. Member for North Dorset (Mr. Wingfield-Digby) to move the Amendment standing in that hon. Gentleman's name. It was one of the most important Amendments to be moved on the Bill. The clause provided that a duty of 8d. in the £1 should be charged on the annual value or amount of property, profits, and gains chargeable under Schedules (A), (C), (D), and (E), and the object of the Amendment was to provide that it should be the net and not the gross value that should be so charged. The Chancellor of the Exchequer had already made a concession to the Leader of the Opposition, and that, he should think, rather paved the way for taking an equitable view of this Amendment. If there was any part of the Bill in which they might have equality between personalty and realty, it was surely in Income Tax assessment. Up to the present Income Tax had always been paid on the gross rental, a thing which was disastrous to the owners of realty. Anyone knowing anything about realty must be aware that there were countless expenses connected with it. To ascertain the net rental of property, it was necessary not only to deduct all burdens—all family charges—but all repairs to the estate, which ought to comprise drainage, dilapidations, and certain royalties which had to be paid both on stone and minerals. Then they came to Land Tax, Property Tax, the parochial rates, various charges—whether payable to Local Authorities or to the Government. There were also the tithe rent-charge, the charge for repairs and renewal of buildings, and for estate labour, which was necessary to keep the estate in a proper state of cultivation. The effect of all these charges was that, although a landlord lived upon an estate, and was nominally its owner, he could not be said to possess it. If he did his duty by his tenants he had to spend very often from 40 to 60 per cent. on every £100 he received on the ordinary up-keep of the estate. He knew estates which were extremely well managed, under liberal covenants, where the greatest attention was paid not only to the tenantry, but to the cottagers. Considerable improvements were made, which, no doubt, were not of pressing—that was to say, which could be put off—from time to time in order to give employment to the labourers, but no deduction was made from the taxes by the Crown. There was no allowance for fire insurance and management, or in respect of tenants who in bad years were unable to comply with the requirements of their leases. This condition of things had already been recognised in a manner by the right hon. Gentleman the Chancellor of the Exchequer. In the 31st clause of the Bill the right hon. Gentleman proposed to allow an abatement of 10 per cent. But that statement would not look at this matter. He would not look at the repairs and consequent charges upon an estate kept up in a proper manner. Therefore, he submitted that seeing that they were called upon to pay an equal charge with personalty, and that they were paying 12 per cent. of local burdens quite independent of Imperial taxation, he thought they should be put on equality of treatment, which, he understood, was one of the great principles of the Bill. He humbly submitted that the reasons he had given in favour of the Amendment were conclusive.

Amendment proposed, in page 17, line 37, after the word "the," to insert the word "net."—(*Sir Mark Stewart.*)

Question proposed, "That the word 'net' be there inserted."

*SIR W. HARCOURT said, he ventured to submit to the hon. Baronet that this was not the proper place to raise the question. In the framework of the Bill they kept the Income Tax as it was at present, and they made allowances for the subject-matter to which the hon. Member had referred. That was done in Clause 31. It was on that clause that the question would arise as to what allowances were to be made from the annual value of land, and they could not deal with those allowances till that clause was reached. The hon. Member would gain no advantage by endeavouring to anticipate Clause 31; in fact, he Sir W. Harcourt) was not at all sure that if he pressed the Amendment, and the insertion of the word "net" were negatived, it would be possible afterwards to make allowances. It was not at present the desire or the intention of the Government that Income Tax should be levied on the gross value of real property.

MR. CHAPLIN (Lincolnshire, Sleaford) said, that if the danger foreshadowed by the Chancellor of the Exchequer were a real one, and the fact of the word "net" being negatived, rendered it impossible subsequently to make allowances, that would be a reason for postponing the discussion of the proposed Amendment. On this point, however, he should like to hear the ruling of the Chairman.

THE CHAIRMAN: If the Amendment was negatived here it would seriously embarrass the moving of Amendments in the same sense later on. I do not say that the present Amendment is out of Order; still, I am bound to say that this appears a very inconvenient place to move it.

SIR MARK STEWART said, that after the ruling of the Chairman he would not press the Amendment, leaving the matter to be raised on Clause 31.

MR. CHAPLIN asked for a ruling from the Chair as to whether or not the question must be raised now.

SIR W. HARCOURT: Raise it, but you must do it at your own peril.

THE CHAIRMAN: I have already given my view, that if this Amendment were pressed and negatived, it would seriously interfere with anybody who wished to amend the Bill in that direction on Clause 31. Of course, I cannot answer the question definitely until I have seen the Amendments to Clause 31.

Amendment, by leave, withdrawn.

MR. BARTLEY rose to move, in page 17, line 38, after "gains," insert "derived from realised property of any kind." He said, if his Amendment were accepted, this part of the clause would then read,

> "For every twenty shillings of the annual value or amount of property, profits, and gains derived from realised property of any kind chargeable under Schedules (a), (c), (d), or (e) of the said Act, the duty of eightpence."

He knew very well that if the Chancellor of the Exchequer replied, he would say this was an old story. He thought on the last occasion the right hon. Gentleman said he had heard the question raised about 45 times. Although it might be very interesting, it was no consolation to the sufferers to know it had been raised so often, and yet that no benefit had been given them. Although this matter had been put off from year to year since 1842, he thought they ought still to continue to discuss it; and in the same way as the continual dropping of water would wear away a stone, so the continual bringing up of this matter might make an impression upon the heart of the Chancellor of the Exchequer, which, he believed, was a tender heart when it could be got at. It had always been held that there was an immense practical difference between incomes derived from industry and those derived from realised property, and that it was right and proper there should be some difference of taxation in regard to them. Since 1842, when the Income Tax was established on its present basis, the receipt had increased enormously; and as the increase had gone on, the burdens had fallen more and more upon that very hardworking class of the community, the moderate people who were engaged in the absolute industry and work of the country. The smaller and middle class, and the lower middle class of all the classes in the world, were the most deserving of their careful attention. They were really the backbone of the country, carrying on its great commercial and industrial enterprises. That the taxation of this class should be fair was of supreme importance to the welfare of the country. There was no doubt that the further increase of benefits at the bottom of the scale — which they had not yet reached — would help a good many, but they would not touch the point he was aiming at. The increase of the maximum of the exemption from £400 to £500, and the raising the exemption from £120 to £160, were advantageous to smaller persons. But these very alterations in raising the limit rather aggravated the grievance to which he was calling attention, because the person who derived £500 a year from Consols was really a comparatively rich man compared with the man who only got £500 a year, which was dependent upon his life, health, and continued industry. Inasmuch as they were going to exempt all persons up to £500 a year, whether their incomes were derived from realised property or from their own industry, that very fact rather accentuated and intensified the hardship to which the persons he referred to had to suffer, and further emphasised the necessity for a change in the direction he indicated. Glad as he was to see the extensions which had been made in the bottom of the scale, he would have very much preferred that the Chancellor of the Exchequer, in this very revolutionary Budget, should have gone a little further in this direction, and made a revolution in the sense of changing the incidence of taxation with regard to incomes derived from investments of capital and spontaneous incomes. The two persons who received their income—the one from realised property, and the other from his own work and industry, contingent on his life—were in a totally different position. The one derived an income from a source which continued after his death, and which was permanent without his having to put anything by for the future. The man who had the same moderate income from his own industry was bound to provide for the contingencies of life, and to make provision for his family in the event of his death. To make adequate provisions for these contingencies would amount to a tax upon him of at least 2s. in the £1, whereas the man who had the same income from realised property was, of course, saved the entire amount of that expenditure. The two families had to pay exactly the same in taxation for all purposes; therefore, it was clear that one man was immensely better off than the other. But under the proposed taxation of the Government, the two were to be taxed exactly alike in respect to their incomes, and that seemed to him a great hardship. In 1842 Lord Brougham distinctly stated that it was expedient to make a distinction between the income derived from capital and the income derived from industry, levying a smaller Income Tax on the latter than on the former. In the same year Lord John Russell in the House of Commons supported a proposition that all incomes derived from trade, profession, employment, or avocation, should be almost entirely exempted from the Income Tax then proposed. The only objections he had ever heard from Chancellors of the Exchequer, with reference to an Amendment of this character, were two. In the first place, it was said there were a certain number of rich people who enjoyed these industrial income. No doubt that was true; but, after all, it was not a crime for a man to be rich from the result of his industry, or that a man should work hard and be successful. He thought there was even a stronger case for this Amendment now than there ever had been before. They had heard in these Debates that these excessive Death Duties were a sort of compound Income Tax, and that rich persons were to pay these accumulated funds on death, so that the inequality was to be levelled up. If that were so, it made it fairer they should consider this change, because the great argument had always been with regard to men who were rich, and who derived large incomes from their industry, that the Chancellor of the Exchequer did not desire to exempt them. Another argument against the Amendment was the trouble that would be involved in making this change. He remembered some years ago the present Member for Midlothian, whom, he regretted to say, they were not to see again in the House, stating that to change and re-arrange the Income Tax system would take 100 years. But in the present Budget, the discussions on which had only lasted three weeks, they had completely altered the whole fiscal system of the Death Duties, so that he was quite sure it would be possible to alter the whole system of the Income Tax in a much shorter time; and although the trouble to the Chancellor of the Exchequer and the permanent officials would be great, that was no reason why they should continue to inflict this hardship. The Chancellor of the Exchequer said that these graduations proposed by the Bill, to a certain extent in a rough-and-ready sort of way, met the several points raised by the Amendment. They did in a sense, but in a wrong sense, and they did not touch the identical points. It was quite true they did accumulate sums to be paid after the death of the man, and made a rough-and-ready system of making the richer persons pay more than they did now—which he did not object to—but they did not in any way distinguish between spontaneous and industrious incomes. He contended that such incomes should be put on a fair basis; and inasmuch as this Bill was going to revolutionise the system of the payment of Death Duties, it seemed to him this was a most opportune moment to change this system of the incidence of the Income Tax. Under the taxation of the Death Duties, life insurance, which was one of the large items the prudent man would have to provide for, would be heavily taxed after death. These persons who had small industrial incomes would be obliged more than ever to insure their lives, and under this system when their estates fell in at their death a very large sum of money would be raised from the amount of their life insurance, and they were to be taxed exactly the same, and not in any way less, as those who derived their incomes from realised property. He supposed the Chancellor of the Exchequer would say this was another of those attacks they had been making upon different parts of the Budget proposals, and that he could not afford to make this change. He had no doubt that scarcity of money was one of the great cries of the day, and that the right hon. Gentleman would say at once that if this proposal were carried it would mean a reduction of his receipts. What he (Mr. Bartley) said was, that the raising of the money necessary for carrying on the Empire should be raised in a fair and proper manner. They were bound to consider, in the raising of taxation, that the greatest possible fairness should be used; and when they were changing, especially their great fiscal sytem, they should make it as fair as they could in every possible direction. Everybody agreed as to the justice of the principle embodied in the Amendment, and the only person who was disinclined to carry it out was the Chancellor of the Exchequer, because he knew it would have a tendency to reduce the receipts. The present system was a great hardship on the widow who was entitled to the relief which would be given by the Amendment, whilst everybody agreed that what the Amendment sought to remedy was a standing grievance which ought to be done away with. He begged to propose the Amendment, which he earnestly hoped the Chancellor of the Exchequer would see his way to accept.

Amendment proposed, in page 17, line 38, after the word "gains," to insert the words "derived from realised property of any kind."—(*Mr. Bartley.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT observed that the hon. Member had said that the constant dropping of water would wear away a stone. He (Sir W. Harcourt) was the unfortunate stone.

MR. BARTLEY: No, I said you were the tender heart.

SIR W. HARCOURT said, that at any rate he hoped this constant dripping would not knock a hole in his Budget. The Amendment raised a question of principle which had been discussed over and over again. The hon. Member knew that the matter had been examined carefully in recent times, and the Committee over which the late Sir Stafford Northcote presided declared that, plausible as it might appear, the proposal to make a distinction between industrial and permanent incomes was totally impracticable. The remedy must be sought in another direction, and first of all they must put upon realised incomes, not under the Income Tax but in some other form, a larger share of taxation. He agreed with the hon. Member that there should be more distinction between the two classes of income, and a distinction had been made. For instance, if they had not raised more money by the Death Duties upon realised estates they must have raised a greater sum from the Income Tax, and it was for that very reason the Government were making the proposal to which the Amendment had reference. The proposal of the Government, therefore, was really in lieu of an increase of the Income Tax, which must have been made but for the proposal in reference to the Death Duties. As was pointed out by the right hon. Member for Midlothian, that was essentially the direction in which they should proceed, in order, to a certain degree, to remedy the very evil of which the hon. Member complained. Small tradesmen would be immensely benefited under this Budget — that was to say, tradesmen whose incomes were under £500 a year, and that class formed one of the most important elements in society. The acceptance of the Amendment, however, would exclude from this charge all the great manufacturers, brewers, bankers, and others who would pay under the 6d. scale instead of the 8d. scale, while it would include under the higher charge the widow with a pension or an annuity of £100 a year, because she had a fixed income. Therefore, hundreds of thousands of people with small fixed incomes would have to pay on a higher scale than persons with much larger incomes derived from industry. This matter had been considered over and over again, and the Government could not accept the Amendment.

Mr. BOUSFIELD said, he had foreseen there was very little hope of the Chancellor of the Exchequer giving way on this question; but he hoped his hon. Friend who had made the Motion would remain importunate and press the matter until he had got a better answer than that he had just received. There were, of course, practical difficulties in the way, and he should recommend that his hon. Friend should not make so sweeping a proposal. Instead of applying it to all incomes, spontaneous or industrial, he might begin by applying it to purely precarious incomes.

Sir W. HARCOURT: Say the income of lawyers.

Mr. BOUSFIELD said, the right hon. Gentleman might surely do something by way of remedy. Take the case of a spontaneous income of £500 as against a professional man's income of £1,000 a year—say the income of a lawyer, as the Chancellor of the Exchequer had suggested. The professional man's income was one which depended upon his own health and strength, and he was in a very much inferior position to the man whose income was a spontaneous one of £500 a year. There was, in fact, a great inequality, and they must go on pressing this matter year after year until it was remedied. In addition to lawyers and other professional men there were a large number of clerks whose incomes were precarious and dependent solely upon the maintenance of their health and strength, and these, he submitted, ought to be treated on a wholly different scale from those who had corresponding incomes derived from investments. Perhaps, if his hon. Friend confined his efforts to the classes whose earnings were precarious, he would have a better chance of success. If a person was able to prove that his income would cease in case of illness or death he ought certainly to be entitled to an abatement of 25 or 20 per cent., or some figure of about that kind. That was a practical suggestion which might be acceded to without difficulty.

Mr. A. J. BALFOUR said, that his hon. Friend the Member for Islington was most consistent in pressing this proposed alteration upon the attention of Her Majesty's Government, no matter which Party were in power, but he would have probably anticipated that it would not be possible for himself and the other occupants of the Front Opposition Bench to support the Amendment, which was no doubt very plausible and appealed to their sympathies in the interests of a struggling class. There were always two questions to be considered in dealing with a particular tax—first, the principle of equality as between individual and individual; and, secondly, the practicability of carrying out any special change. He thought that if his hon. Friend were to feel that the proposed change would have the effect of knocking to pieces so valuable an instrument of taxation as the Income Tax undoubtedly was, he would see that there had been adduced against his proposal an agument which practical politicians could not overlook. Every successive Chancellor of the Exchequer had been forced to the conclusion that the proposed reform was not one which could be carried out with safety to the administration of the country. He thought that his hon. Friend should, for this year at any rate, rest satisfied with the concessions which had been made by the Chancellor of the Exchequer in favour of small incomes.

Mr. BARTLEY said, that his right hon. Friend was, of course, tarred with the same brush as the Chancellor of the Exchequer in regard to this proposal. He should, however, keep pegging away, for he was satisfied that the matter was growing, and that a happy day would at last come when a Chancellor of the Exchequer would arise who would see that justice was done. The public were being educated up to it, and, when that education was complete, no Chancellor of the Exchequer would be able to resist. In answer to the suggestion of his hon. Friend the Member for Hackney, he might say that when he had brought forward his proposal in a modified form it was objected to on the ground of its being brought forward in driblets. Under the present circumstances, he was satisfied with the discussion, and begged leave to withdraw the Amendment.

Amendment, by leave, withdrawn.

Colonel HOWARD VINCENT (Sheffield, Central), in moving an Amendment to maintain the Income Tax at 7d., said : The two years during which Her Majesty's present Advisers have been in power have been distinguished by bad trade, by lower incomes, by diminished employment. They have been pressed in vain for remedial measures. Their only answer has been an increase of taxation. The Income Tax, a War Tax in its origin, is to be raised to 8d. On behalf of the industrial community I represent, I have put down an Amendment protesting against this increase. Heavy as have been the losses of traders during the past two years they would not object to the increased burden if the interests of the country demanded it, if there was a war or other great national calamity, for they know that the safety of the nation is essential to good trade. But this additional 1d. in the £1 has been put on to produce a mere £330,000. The reductions made on small incomes are so unimportant as not to be worthy of notice. By some process of jugglery the incomes under £500 a year may not have to pay more and even somewhat less with an Income Tax at 8d. than they had when it was at 7d. ; but if it had been left at 7d. for all, there would not be so much to complain of, although the Conservative 6d. in peace time is ample. The Member for Islington has long endeavoured to obtain a different rate of taxation on incomes derived from personal exertion and on those arising from investment. He has tried again to-night, but without success. I agree with him entirely, but no such differentiation is to be found in the Government proposal or will be accepted by the Government. The tax under Schedule (D) extends to the profits of trades, professions, employments, or vocations carried on or exercised in the United Kingdom or elsewhere by persons residing in the United Kingdom. It is this tax, which the Member for Midlothian has represented as

> "an engine of gigantic power for great national purposes, but attended by circumstances in its operation which make it difficult, perhaps impossible, or at any rate not desirable, to maintain it as a portion of the permanent and ordinary finance."

Twenty years ago he contemplated its "total and absolute repeal." A tax upon home trade must be made as light as possible, and especially when that home trade is in the woeful plight of the present time. The last thing that should be contemplated is its increase save under dire necessity. This does not happily now exist, for £1,460,000 of the £1,780,000 the increased tax is to produce is simply given to assist other people to meet the 8d. tax. It is an unfair tax. It will entail, as the Member for Midlothian declared on Income Tax on trades generally,

> "a considerable amount of trouble, sometimes such an amount as to constitute in itself a serious tax upon patience and time, difficulties which clearly ought not to be encountered except for the sake of a large benefit, and except on account of an imperious and absolute demand."

In his Budget speech for 1890 the right hon. Gentleman the Member for St. George's, Hanover Square, in reducing the Income Tax, said—

> "The extra 2d. was imposed for a special purpose, at a special time, when there were special exigencies."

That "imperious and absolute demand," these "special exigencies," do not exist now. All must admit it is also a tax which works especially badly in times of bad trade, bad debts, short credit, and want of confidence. The Income Tax Commissioners discharge their duties well, but the instructions of the Board of Inland Revenue in 1874 are not always remembered as they should be. They said—

> "The Board feel that they cannot too strongly express their disapprobation of any persons being charged on sums beyond their probable amount of income merely for the purpose of inducing them to appeal. The Commissioners make also known the provision in the law allowing an appeal to the Special Commissioners instead of to District Commissioners, the neighbours, and possibly rivals, of the taxpayer disputing the amount of the charge made upon him."

This is all very well, but an appeal to the Special Commissioners takes a great deal of time and a great deal of money. The great majority of traders are practically driven to disclose their affairs to their fellow townsmen. I am not saying the Income Tax Commissioners are not as a whole scrupulously honest and honourable men, but, rightly or wrongly, an impression is very prevalent that the exhibition of a falling trade and of heavy losses inflicts an irreparable blow on the local credit on which business is sustained. Little by little, the news oozes out, and is very prejudicial to the unfortunate individual, especially when the Income Tax Commissioners (who are appointed by the Land Tax Commissioners, and whose addresses and occupations are not even known to the Treasury) are managers and directors of local banks. Will they make no use of their knowledge if application is made for an advance or an overdraft? The Chancellor of the Exchequer himself admitted in his Financial Statement that the year 1893 was

> "an ill-starred year, attended by serious diminutions of income from agricultural depression, and shrinkage of dividends."

He had the whole House with him when he said—

> "It is no use meddling with small taxes, which irritate and embarrass small traders without producing any considerable revenue."

What is this additional 1d. in the £1, to be levied upon traders, but an irritation and embarrassment to produce an insignificant amount—a mere £330,000. On his own arguments the right hon. Gentleman ought readily to accept this Amendment, the only one I have moved. The sum is so trifling that it will not affect the whole Budget, and it can be readily supplied, if essential, in many different ways. It is no part of my duty to show my right hon. Friend how he can best obtain the sum. There are many easy methods. I will name one. He has declared himself anxious in his Budget to make foreign and colonial property contribute its quota towards the taxation of the United Kingdom. He can by a mere Resolution of the House obtain this sum of £330,000, and more, from the foreigner, by a registration fee of only 10s. per £100 *ad valorem* on the £65,000,000 of goods coming from other countries, fully manufactured by foreign labour, to compete with British labour. Five per cent. on these goods would give him £3,250,000, and no one would feel it. That would be doing something that would be an instalment of that justice for labour, that justice which is denied it at the present time, and especially by the Liberal Party in Sheffield. I beg to move, therefore, that the "eightpence" proposed remain at the present amount of "sevenpence," in itself 1d. in the £1 too much, except in the case of war.

Amendment proposed, in page 17, line 39, to leave out the word "eightpence," and insert the word "sevenpence."—(*Colonel Howard Vincent.*)

Question proposed, "That the word 'eightpence' stand part of the Clause."

SIR W. HARCOURT said, that he found it difficult to treat the hon. and gallant Gentleman's Amendment seriously. The hon. and gallant Gentleman had obtained his heart's desire when the House of Commons had voted an increase of £4,000,000 in the sum to be spent upon the Navy, and he had no fault to find with his consistency, for he had voted against the Death Duties, the Beer Duty, and the Spirit Duty, and now he was going to vote against the Income Tax. Therefore, as far as the action of the hon. and gallant Member was concerned, the Government would be unable to obtain a single ¼d. towards the £4,000,000 which the hon. and gallant Member was so anxious should be spent upon the Navy. He would also deprive incomes of below £500 a year of the allowance he (Sir W. Harcourt) proposed to give them. The allowance that was to be made under Schedule (A) was far larger than at present. The owners of small house property in Sheffield and elsewhere were going to get 16 per cent. The result of adopting this Amendment would be to deprive them of all this advantage. There was many a man whose income was largely invested in house property. Such a man would get the advantage of this abatement and also of the other abatement. He would get a double advantage—an advantage of which every one of these men was keenly sensitive, and of which every one of them was to be deprived by the Amendment of the hon. Member. He hoped the hon. Member would not persevere with an Amendment of this character, which he was quite sure would not receive the approval of the House.

MAJOR RASCH (Essex, S.E.) said, he hoped the Chancellor of the Exchequer would not think that in supporting the Amendment the agricultural Members were taking the part of the millionaires. Those who represented the agricultural interest objected to the extra 1d. on the Income Tax because it fell directly on their backs, and they were not at all obliged to the right hon. Gentleman for the abatement he gave them.

SIR W. HARCOURT: Will the hon. and gallant Member give that up?

MAJOR RASCH said, he would not, because he thought that half a loaf was better than no bread. The extra taxation was needed for strengthening the Navy. One of the primary uses of a strong and efficiency Navy was to guard the food supplies of the people. There was a population of 35,000,000 people in the British Isles, and there was only food enough to supply them for two months in the year. It was rather seething the kid in its mother's milk to ask the agricultural interest to pay for guarding the food supplies which were ruining that interest. He did not mean to say that the agriculturists at all objected to having an extra burden placed on their backs in order to increase the strength of the Navy; and he believed that if the right hon. Gentleman had charged them four times as much for obtaining an efficient Navy, not one of them would have grumbled. It was not for him (Major Rasch) to suggest means of increasing the Revenue to a gentleman who Lord Rosebery said the other day had risen at one bound to the first rank of European financiers; but he might say to the right hon. Gentleman that if he would put a duty on imported manufactured goods, inclusive of food stuffs, he would hand down his name to a posterity which would never forget him. On behalf of the agricultural interest he (Major Rasch) cordially supported the Amendment.

Question put.

The Committee divided:—Ayes 123; Noes 16.—(Division List, No. 136.)

*SIR J. LUBBOCK (London University) said, he now rose to move to omit the words "the duty of 4d." The clause would then run, "In England, Scotland, and Ireland the duty of 3d." As it stood in the Bill the English farmers would pay 4d., while the Scotch or Irish farmer was called on for 3d. only. His object was, of course, to place the English farmer on the same footing as the Scotch and Irish farmer. When Sir Robert Peel introduced the Income Tax in 1841 he intended to treat the English and Scotch farmer alike. Subsequently, however, he proposed this difference, presumably in consequence of pressure from Scotch Members. The statements made by the Chancellor of the Exchequer with reference to this subject had been conflicting. When he (Sir J. Lubbock) asked the question and moved an Amendment this year on the Budget Resolutions, the right hon. Gentleman was somewhat severe, and said he was the only man in the House who did not know. Everyone else, the right hon. Gentleman said, knew the answer.—

> "The reason was that, whereas in Scotland and Ireland the tenant made the repairs, in England they were made by the landlord. It was as clear as two and two made four."

But when his right hon. Friend was asked the same question last year he did not know himself, for he said—

> "I am ashamed to say I cannot answer the question as to the origin of the difference between the three countries; it is lost in antiquity. Whether it was the Treasury, or whether it originated in the Articles of the Union I do not know, but I should imagine it was founded upon some notion of difference in relation to prices in the various countries."

Last year, therefore, the right hon. Gentleman told them he did not know the reason himself. This year he said that he (Sir J. Lubbock), was the only man in the House who did not know the answer. Last year the Chancellor of the Exchequer supposed it was owing to some notion of difference in prices, this year it was because in England the landlord did the repairs. As regards last year's reason it is, of course, obvious that there could be no sufficient difference in prices between districts so near and, indeed, actually contiguous, as to justify the difference. This year the right hon. Gentleman told them that the reason was because in England the repairs were made by the landlord, while in Scotland and Ireland they were made by the tenant. But, as he had already pointed out, and as his right hon. Friend the Member for Bodmin (Mr. Courtney) showed more in detail immediately afterwards, so far from this being a reason for charging the English farmer more than the Scotch and Irish, it would be a reason for charging the Scotch and Irish more than the English. Suppose a farm taken for £400 a year with repairs amounting to £100 done by the landlord. If, on the contrary, the arrangement had been that the tenant did the repairs, he would pay, say £300. While then under the English system the rent would be £400, under the Scotch it would be £300, the profit remaining the same. The English farmer ought, therefore, to pay a lower, not a higher, rate than the Scotch. But it must be admitted, on the other hand, that the difference in the Scotch law as to rates must also be taken into consideration. This tended to some extent in the other direction. Even, however, if the rates were allowed for, the English farmer would still be at a disadvantage. He did not, however, press this. What they asked was that all farmers, whether in England, Scotland, or Ireland, might be placed on the same footing and treated alike. He hoped in this Amendment for the support of the Welsh Members. He was not asking for any exemption on behalf of English farmers, but only asked that farmers in all the divisions of the country should be placed on the same footing. It was a simple act of justice, and he hoped it would not be refused by the Chancellor of the Exchequer.

Amendment proposed, in page 18, line 4, to leave out the words "the duty of fourpence."—(*Sir J. Lubbock.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

SIR W. HARCOURT was understood to say that on the former occasion when the subject was brought forward he had promised that it should receive his careful attention, and he was willing to accept the Amendment of the right hon. Baronet. In making that concession, however, he hoped his right hon. Friend would recollect that he lost a considerable amount in the way of Revenue, and, therefore, that this concession would not be treated as a precedent for still further endeavouring to get concessions out of his pockets. The real truth was, that the farmer now whose rent was £300 a year paid nothing to the Income Tax, so that the assumption that this Amendment would relieve small farmers was all nonsense, and this was not a motion for the relief of the tenant farmers of England. If a man paid a rent of £800 a year he was rated for the Income Tax at £400, then he got an allowance of £160, so that even a man rented at £800 a year paid little or nothing to the Income Tax. This demand was made not on behalf of the farmers, but on behalf of the landowners who farmed their own land. They were the only people who really paid under the Schedule. The ordinary tenant-farmer of England paid nothing at all, and this Amendment was a measure of relief to the gentlemen who farmed their own land, and who would now get a reduction upon their Income Tax. That was really the only class who would benefit by this Amendment. A farmer whose rent was £300 a year would not pay a single farthing to the Income Tax. It had been said that this was a matter in which the Welsh farmers were also interested, but how many Welsh farmers were there who paid more than £300 a year? This was not going to be a benefit to that class at all, but to the landowners, and those who farmed farms of £1,000 a year. Those were the people who were going to benefit by this Amendment. As to the alleged inequalities affecting farmers in one particular county as compared with others, those inequalities were rather apparent than real. As he was going to make this concession he hoped his right hon. Friend the Member for the London University and his allies would defend him against any demands which might be made by Scotch and Irish Members for a reduction in their respective countries because of the reduction they had made in England. He hoped they would support him in this doctrine of equality of which they were to reap the advantage, and that having been robbed out of one pocket there would not be an attempt to rob him out of the other. He should accept the Amendment, and he could only hope that all the benefits which the right hon. Gentleman anticipated would be derived from it.

Mr. HENEAGE (Great Grimsby) was obliged to the Chancellor of the Exchequer for making this concession, but combated the right hon. Gentleman's statement that it would benefit not the farmers but the landlords. Those landlords who had farms in their own hands for the purpose of estate management would not benefit in any particular degree by it.

Sir W. HARCOURT: Are there no landlords in England who have farms on their own hands?

Mr. HENEAGE: Oh, then they are a deserving class, because the farms on their hands must be farms which they can get no farmers to take. I was speaking of those landlords who were in the position that they were not obliged to farm the land.

Question put, and negatived.

Mr. RENSHAW (Renfrew, W.) moved an Amendment to leave out "threepence," and insert "twopence," his object being to give relief to the agriculturists of Scotland in the matter of the Income Tax.

The CHAIRMAN: This Amendment would not be in Order, as the Committee have decided that the duties shall be equal in England, Scotland, and Ireland.

Mr. RENSHAW: I desire to point out that the matter was put separately, and the duty in England has been passed at threepence. ["No."]

The CHAIRMAN: The hon. Member does not appear to appreciate what has taken place. The clause now runs that in England, Scotland, and Ireland respectively the duty shall be threepence, therefore the Committee have already decided that England, Scotland, and Ireland are to pay a duty of threepence.

Mr. RENSHAW: Then I shall venture to move to leave out "Scotland and Ireland."

The CHAIRMAN: Yes, that would be in Order.

Mr. RENSHAW then formally moved to leave out of the clause the words "Scotland and Ireland." He said, it did seem to him that if his Amendment were not accepted a great injustice would be done in regard to Scotland. He examined the conditions under which the English and Scotch farmers respectively held, and he pointed out that in 1842 Sir Robert Peel, speaking on this very subject, pointed out that the peculiarity of the case was this: that in Scotland the local charges were generally borne by the landlord, and in England by the tenant. That constituted the reason why a distinction was made in the Act of 1806, and Sir Robert Peel said he readily admitted that it would not be quite fair to tax the tenants of the two countries in precisely the same ratio. The Chancellor of the Exchequer was now, however, proposing to fix the same ratio for the two countries, and in doing that he would be doing a great injustice to the Scottish farmers who, on account of the difference in the conditions of their tenancies by which the local charges were borne by the landlord, had to pay a heavier rent than their English brethren, and would consequently feel this taxation all the more. He asked the right hon. Gentleman to agree to the reduction of the charge which he now proposed.

Amendment proposed, in page 18, line 5, to leave out the words "Scotland and Ireland respectively."—(*Mr. Renshaw.*)

Question proposed, "That the words proposed to be left out stand part of the Clause."

Sir W. HARCOURT expressed the hope that the right hon. Baronet the Member for the London University was now satisfied with the work he had done. As he (Sir W. Harcourt) anticipated, it was absolutely impossible to satisfy the landlords, whether in England, Scotland, or Ireland. *Non missura cutem nisi plena cruoris hirudo.* They were like the daughters of the horse-leech. Their cry was "Give, give, give," and the more that was given the more they asked. He need not say that he should refuse this fresh demand.

*Sir J. LUBBOCK said, the right hon. Gentleman asked him, if he was satisfied with what had just been done, to support the Government against any such Amendment as that now proposed, and he certainly trusted that it would not be pressed. The right hon. Gentleman had equalised the matter, and he hoped, therefore, the hon. Gentleman would not think it necessary to press the Amendment to a Division.

Mr. GIBSON BOWLES (Lynn Regis) felt a certain sympathy with his hon. Friend who had moved this Amendment. It seemed to him that since they had left the Death Duties the whole vitality of the Debate had departed, and the only remaining life left was that which related to Scotch whisky and Scotch landlords. British spirits had been flattened down, as had also Irish whisky; therefore, when he did see vitality imported into the Debate, even by Scotch landlords, he could not help sympathising with the hon. Member who brought forward the matter. He felt, however, that the Chancellor of the Exchequer had made an important concession, and he did not think that this was the appropriate moment to press him further. Under these circumstances, he would add his humble appeal to his hon. Friend not to press his Amendment to a Division.

Mr. MALLOCK (Devonshire, Torquay) considered that the grievance which the Scotch Members complained of was not so great as they endeavoured to make out, and an examination of the figures would show that the Scotch farmer really only paid Income Tax upon exactly the same amount as did the English farmer.

*Sir H. MAXWELL (Wigton) said, that several English Members, the Chancellor of the Exchequer included, expressed some surprise that those who represented the Scottish farmers did not feel deeply grateful for the concessions offered to the English farmers. Of course, they were very glad that the English farmers should be placed in a better position. The Chancellor of the Exchequer said they would not by the Amendment be put in a better position, but the general impression seemed to be against this view of the right hon. Gentleman, and that a concession had been granted to the English farmers.

Sir W. HARCOURT: English gentlemen.

Sir H. MAXWELL: Well—English farmers may be English gentlemen. I do not wish to make invidious distinctions, but there are farmers of all classes.

Sir W. HARCOURT: I meant English landlords.

*Sir H. MAXWELL said, the right hon. Gentleman claimed there had been a concession in favour of the English agriculturists. Was there any particular reason why the Scotch agriculturists should be grateful for that? He should like to point out that the Chancellor of the Exchequer was wiping out at this moment the distinction which had been recognised by his predecessors since 1806 as a just and fair one. It did seem to him that some better reasons should be given than had yet been for depriving Scotch farmers of the consideration that had been shown by former Chancellors of the Exchequer. This was not an appeal on behalf of the Scotch landlords, but on behalf of the Scotch farmers; and the Member for Renfrewshire and himself were entering a protest against the abolition of a distinction which had so long been recognised as just and fair as between the Scotch and English farmers.

Mr. DODD (Essex, Maldon) said, he hoped the hon. Member would not go to a Division on the Amendment. Agriculture in all parts of England had suffered great depression; and the farmers had now got from the Chancellor of the Exchequer a concession—not a very large concession, and a concession which applied only to large farmers—but at the same time it was a concession; and it was evident the Chancellor of the Exchequer yielded it only under very great pressure.

SIR W. HARCOURT: No.

MR. DODD: I said that, because the speech of the right hon. Gentleman did not show any eagerness in granting the concession.

SIR W. HARCOURT: I made the concession willingly, but the hon. Member does not seem to be grateful for it.

*MR. DODD said, he accepted the concession with thankfulness on behalf of the farmers of his constituency, some of whom it would relieve. The smallest concession to agriculturists was accepted with gratitude at the present time. With regard to the distinction between Scotch and English farmers, the fact that a higher tax had been in the past imposed on England than on Scotland and Ireland hardly seemed to be a good reason for the present difference in treatment. He therefore appealed to the hon. Member for Renfrewshire not to grudge English farmers this concession, and to postpone his demand on behalf of the Scotch farmers to another occasion, when, unless substantial reason against it was shown, it would be the duty and the pleasure of English Members to support it.

MR. BIDDULPH (Herefordshire, Ross) said he, for one, thanked the Chancellor of the Exchequer for what he had done. At the present time the only farmers who made any profit were the Scotch and Irish, and he therefore thought they had no right to complain. If things should change; if the farmers of England should make a profit, while the farmers of Scotland were working at a loss, then the balance would be redressed; but at present he hoped the Amendment would not be pressed to a Division.

MR. RENSHAW said, that he should certainly take the opinion of the Committee on the Amendment. It was a question on which there would be very strong feeling throughout Scotland.

MR. BARTLEY said, that he could not support the Amendment, and he regretted that it should have been moved after the concession which the Chancellor of the Exchequer had made to the English farmers. There was no reason why Scotch farmers should have an advantage over English farmers. The fact that the English farmers had got a certain small concession did not injure the Scotch farmers in any way; and he thought it a pity that they on the Opposition side should show any disagreement on this particular point. With regard to the disagreement between the Chancellor of the Exchequer and his followers, that was a matter that gave them amusement, and as to which of them was right he did not much care. But he hoped his hon. Friend would not divide, for he would find very few would support him.

MR. SEXTON (Kerry, N.) said, that the distinction which had so long existed between the taxation on the English farmer and that on the Scotch and Irish farmer was founded on the highest financial authority. There were sound reasons for it which had not ceased to exist. The Chancellor of the Exchequer had to-night suddenly altered the distinction, so as to make the tax equal between the farmers of the Three Countries, whose circumstances were very different. He felt that Ireland was disadvantaged by the change. He noted, when they came to the question of the allowances made in respect to the Income Tax, that whilst England got five-sixths of the proceeds of the additional 1d., Ireland only got six-sevenths. Ireland, which raised £74,000, only got back £31,000. The farmers of Ireland would, therefore, be at a double disadvantage. The Irish farmers would have to pay the same Income Tax as the English farmers; but while England received back the bulk of the additional 1d., Ireland received less than one-half. He thought that unjust, and he intended to support the Amendment.

MR. HENEAGE thought that it was an extraordinary occasion for the Scotch and Irish farmers to raise a grievance. Last year was the worst which English agriculturists had had since 1877, while in Ireland and Scotland it was one of the best they had ever had. Last year they had not a bit of hay in England, while in Scotland and Ireland the crop was abundant and was sold at very high prices.

*Sir J. LUBBOCK pointed out that this concession to the English farmer did not alter the position of the Scotch and Irish farmer at all. The Scotch and Irish farmers would not have to pay one farthing of taxation more than they paid now. The concession simply placed all on the same footing. It was now admitted that there was no reason for the inequality between the treatment of English and Irish and Scotch farmers which had existed so long.

*Mr. ROUND (Essex, N.E., Harwich) said, that this year very few Essex farmers would have paid under Schedule B; however, for many years English farmers had been asking what the reason was for the different treatment given to them and to Scotch and Irish farmers, and they had never got a satisfactory answer. Now the Chancellor of the Exchequer had put the matter right, and he, for one, thanked the right hon. Gentleman.

Question put.

The Committee divided :—Ayes 156; Noes 31.—(Division List, No. 137.)

Mr. BIDDULPH moved an Amendment to provide that in the case of woods kept in the hands of the owner Income Tax should not be levied under Schedule (B). He said that woods paid 50 per cent. more than other property by being taxed under Schedule (A) and under Schedule (B). There was no reason for this so far as he could see, except that it was an oversight when woods were originally rated. He hoped the Chancellor of the Exchequer would not stop at the concession he had just made, but would go a step further and do this act of justice to owners of woods.

Amendment proposed, in page 18, line 5, after the word "threepence," to insert the words—

"Provided that in the case of woods which are kept in the hands of the owner Income Tax shall not be levied under Schedule B."—(*Mr. Biddulph.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT: I am afraid I have now got to the end of my concessions. This is not asked for in the interests of the farmers of any country; it is a proposal to remit one-half the taxation to which woods are now subjected, and I cannot assent to it.

Mr. BIDDULPH: I must divide the Committee, as it is a matter of importance.

Question put.

The Committee divided :—Ayes 84; Noes 123.—(Division List, No. 138.)

Mr. DARLING said, the Amendment he desired to move was one designed to remedy a wrong that was felt to press hardly on a large and deserving class of people. He desired to add—

"The income of any married woman shall for the purposes of this Act be deemed to be her own separate income, and she shall be chargeable with Income Tax thereon as though she were actually sole and unmarried."

It would astonish a good many Members to know that, though the Married Women's Property Act was passed under which what a woman might earn was her own property, and she might have the spending of it when assessed for the Income Tax, she was not assessed in her own name, and the assessment was not a separate one on her own property. The husband and the wife were assessed together, though their incomes might be separate and earned in different businesses. The assessment was on the husband, notwithstanding that the wife had power to dispose of her own income as she thought proper. The husband was assessed just as though the income of his wife were his own income. If the income of the wife was taken, as it ought to be, as separate from that of the husband, in many cases both of them would be entitled to a large abatement or be completely exempt. By uniting their incomes a married woman was deprived of a relief which was given to a single woman. He would call attention to the Statute under which this tax was levied. In the Act of 1842, 5 and 6 Victoria, chap. 35, Section 45, were contained these words—

'The profits of any married woman living with her husband shall be deemed the profits of the husband and the same shall be charged in the name of the husband, and not in her name or of her trustees."

Since that Act was passed the Married Women's Property Act had been placed on the Statute Book, which had placed the property of married women on an entirely different basis. Women now had powers concerning their property which were undreamed of when the Act of 1842 was passed. It was perfectly right to impose the tax on the husband in those days, as he had the spending of the wife's money; but the Married Women's Property Act had altered that. The law which treated the incomes of husband and wife as two separate incomes now lumped them together for the purposes of assessment. Take the case of a bachelor earning £2 a week marrying a woman with an income of £60 a year. If they remained unmarried neither income was taxed; but if they married, the husband paid a tax on £42, although the wife's income remained at her own disposal. That was a case which, on principle, the right hon. Gentleman would find it difficult to defend. Take another example: A bachelor with an income of £300 married a woman with an income of £220 a year. Before marriage the husband paid Income Tax on £180—under the present Bill the sum would be £140—and the wife on £100. Together they would pay on £240. But after the marriage the husband alone was assessable on an income of £520. He ventured to appeal to the right hon. Gentleman the Chancellor of the Exchequer on behalf of these people. From letters he had received, and from what he had heard from people who came to lay their case before him, this was not a concession asked for on behalf of landlords or of idle and rich people; it was asked for on behalf of a very industrious section of the middle-class community. A common case was that of school teachers—who had become very numerous during recent years. Not unnaturally it frequently happened that a schoolmaster married the mistress of a neighbouring school, the result being that they lost the abatement they had been receiving in the Income Tax assessment. The Chancellor of the Exchequer, who was fertile in expedients, might suggest means by which the couple could avoid the increased assessment. No doubt they could avoid it, but the means had not occurred to them at present. On the ground of good finance there did not seem to be any reason against the concession asked for, and on the ground of morality there seemed every reason for it.

Amendment proposed, in page 18, line 5, at end to insert the words,—

"The income of any married woman shall for the purposes of this Act be deemed to be her own separate income, and she shall be chargeable with Income Tax thereon as though she were actually sole and unmarried."—(*Mr. Darling.*)

Question proposed, "That those words be there inserted."

*SIR W. HARCOURT said, he quite felt that there were many cases which would come under this Amendment which demanded sympathy. But, on the other hand, there were cases which no one would care to see come under it. For instance, take the case of a husband and wife, each with an income of £500. Though the joint income was £1,000 a year, each of them would get an abatement. Take, again, the case of a man with a little over £500 a year who had a wife with no money at all. He would get no abatement; so that the joint *menage* with £1,000 a year would receive two abatements, while the other establishment with half the income would get none. If a woman with an income of £400 or £500 a year married a man with £10,000 a year she would be allowed an abatement under the Amendment. This was one of the consequences of the Amendment which would not be reasonable. The hon. and learned Gentleman made no distinction between incomes. He talked of the hard earnings of the schoolmaster—a case deserving of every sympathy—but he did not confine his Amendment to that class. There was one argument he (Sir W. Harcourt) was bound to use—and he was sorry to have to urge this plea so often. He had already proposed to give realty £700,000, and he had given relief to the extent of £800,000 to people whose incomes were under £500 a year. The Amendment did not, however, limit these concessions to people of small incomes. He had asked the officers of the Inland Revenue to make a calculation, and they informed him that the concession proposed in the Amendment would involve a loss of at least £500,000 a year, and more probably £750,000. Under these circumstances, it was, of course, impossible for him to accept the Amendment.

SIR R. WEBSTER said, he could not help remarking that the objections of the Chancellor of the Exchequer did not meet the case, which they were entitled to press. He would be glad to know what were the instructions given to the officers of the Inland Revenue on which they based their estimate of loss mentioned by the right hon. Gentleman. Did the right hon. Gentleman indicate to them that in cases where the husband possessed upwards of £1,000 a year and the wife £200 or £300 exemptions should not apply? Did he impose limits on the estimate which would exclude cases which he (Sir R. Webster) admitted frankly did not call for redress? There were, however, cases amongst hard-working classes of the community in regard to which it was fair to say that the way the Income Tax was levied now pressed unduly hard on them. Take the workers in the musical profession, for instance—the people who taught the piano or the fiddle. A husband might earn £250 a year, and the wife something in the same proportion. Or, take the case of teachers in schools of a rather higher grade. In many cases both the husband and wife were breadwinners. In cases like this he submitted to the Chancellor of the Exchequer that his objection did not apply. In cases where joint incomes ranged between £600 and £750 it would be only an act of simple justice that the concession proposed in the Amendment should apply. He did not believe the loss to the Exchequer would largely exceed £100,000. The right hon. Gentleman's estimate of £500,000 was an extravagant one. He ventured on behalf of the poorer classes to urge the Chancellor of the Exchequer to accept the Amendment in a modified form, fixing the joint income exempted at £750.

SIR W. HARCOURT said, the hon. and learned Gentleman had put the matter from a very different point of view from the Mover of the Amendment. The estimate which he obtained from the Inland Revenue was, of course, based upon the Amendment, but the hon. and learned Gentleman asked that the exemption should be confined to a very moderate sum. He had had no opportunity of considering the question in that aspect, and, without making any definite pledge, would before Report consider whether some exemption of the kind could be made.

MR. ARCHIBALD GROVE (West Ham, N.) said, he put down an Amendment a short time ago dealing with the earnings of a married woman when they did not exceed £160 per annum, and he was glad that he had been anticipated to a certain extent by the Chancellor of the Exchequer. It was a fact that the Amendment before the House would have the result that if a woman earning £150 a year married a man with £20,000 a year her income would escape paying Income Tax, and that certainly would not have the sympathy of even the greatest plutocrat in the House; but, on the other hand, the Amendment as amended would greatly assist those whose cause he was advocating—namely, schoolmasters and schoolmistresses who were striving hard to make a living. If a schoolmaster and a schoolmistress each earning £120 a year married, the Chancellor of the Exchequer immediately put a tax on them; whereas if they chose to dispense with the ceremony their incomes would remain unabated. That was a very undesirable state of affairs. He proposed formally to move the Amendment standing in his name.

SIR W. HARCOURT: I hope the hon. Member will not move the Amendment. I have already stated that I am willing to consider the point. I wish to have an opportunity of looking into the figures.

*MR. LODER (Brighton) said, he supposed that they must be thankful for small mercies. He was sorry the Chancellor of the Exchequer had not seen his way to accept his hon. Friend's Amendment in its entirety, and he felt bound to say a few words on the subject, because more teachers were to be found possibly in his constituency than in any other constituency in the United Kingdom. Under the old Common Law husband and wife were regarded as one, and their incomes were assessed together; but that was altered under the Married Women's Property Act. It was not known to this day on what principle the Income Tax Commissioners assessed the income of a married woman as part of the income of her husband since the Married Women's Property Act was passed. The principle of the Chancellor of the Exchequer seemed to be to treat the husband and wife in one way so long as it suited his purpose, and then to throw over the principle as soon as he saw that he ceased to derive any benefit from it. He would like to give an example of what might possibly occur, so as to illustrate, as it forcibly did, the necessity of some such Amendment as this. He would take, for instance, the cases of a man and a woman each of whom had a separate income of £159 a year. As long as they remained unmarried they were exempt from the Income Tax, but if they married their incomes were aggregated, and they were subjected to a tax of £6 12s. a year. Again, if they each had £400 a year they would only have to pay tax on £280 if single, but if married the charge would be £26 13s. 4d., instead of about £18. He thought it was extremely hard in these bad times to impose these additional heavy taxes on people at the very moment when their expenses were increasing and likely to increase.

*MR. CARVELL WILLIAMS (Notts, Mansfield) said, he had heard with very great satisfaction the second statement of the Chancellor of the Exchequer, because from the first statement he had feared that the right hon. Gentleman's disposition to make concessions had become exhausted, at any rate for that night. It was a wonder to him that the anomaly had remained so long. The Amendment seemed to be simply a corollary to the Married Women's Property Acts. The Acts of 1870 and 1883 established in the most complete and absolute manner the separate position of married women in regard to property, but the clause in the Income Tax of 1842 was directly in the teeth of those Acts. He hoped that the Chancellor of the Exchequer would find it comparatively easy to adopt the suggestion of the hon. and learned Gentleman opposite. All that those who supported the Amendment desired was to bring Income Tax law into harmony with the general law as to married women's property.

GENERAL GOLDSWORTHY (Hammersmith) expressed a hope that the Chancellor of the Exchequer would see his way to make the benefit as large as possible, at any rate in the case of persons with small incomes. He reminded the right hon. Gentleman of an appeal which he made to him on that point on a previous occasion.

MR. A. J. BALFOUR said, he had listened with great interest and not a little amusement to the course of the Debate, which he supposed was about to be brought to an end, and especially to the reply of the Chancellor of the Exchequer to the perfectly clear and logical arguments made use of by the hon. and learned Member for Deptford. The right hon. Gentleman had declined to consider the Amendment on its merits, and stated that it would be too expensive, and, in short, not one which he could look at for a moment. The hon. Member for the Isle of Wight then offered a suggestion to meet the difficulty, and said that he himself would be quite content with something smaller than that was asked for in the Amendment. The Chancellor of the Exchequer thereupon seemed delighted, and, without advancing any new arguments or touching in any way on the merits of the clause, said he would readily consider the proposal before the Report stage. That might be, therefore, regarded by his hon. and learned Friends as a concession, and, after all, it was not so important to have one's arguments met in a fair spirit as to get one's way allowed in the long run.

SIR W. HARCOURT: That is not a very gracious way of dealing with a concession.

MR. A. J. BALFOUR said, he would explain why he had adopted that course. He had watched throughout the whole of the Debate the principles which the Government held as subsisting between the relation of man and wife. That relationship involved many important social questions which bore directly upon legislation, and he found that the view the Government took of the matter was that when they considered it would be profitable for the Exchequer to consider a man and wife as one then they were considered as one. On the other hand, when it was to the advantage of the Revenue to consider them as two distinct persons, then husband and wife were considered to be two distinct persons. The Government had proposed to raise money chiefly from two sources—Income Tax and the Death

Duties. For the purposes of calculating the Income Tax husband and wife were considered as one; for the purpose of the Death Duties two. The reason for that anomaly was obvious when it was remembered that all property belonging to the husband or wife was, on being inherited by the survivor, to be treated as acquired property, and to pay Succession Duty accordingly. Could any system be more absurd, more indefensible, more unjust? He believed that a more unjust plan had never been devised by the ingenuity of any Chancellor of the Exchequer. The Chancellor of the Exchequer had reproached him for not meeting his concessions half-way. He preferred, however, to meet them in the same spirit as they had been made. He hoped that it would not for a moment be thought that he himself considered that the Amendment of his hon. and learned Friend went one whit beyond a logical conclusion. He did not contend that in the case of large incomes the concession asked for would be worth much, but for all that he should not advise his hon. Friend to push for a further concession being allowed in the case of larger estate. The appetite and greed for taxation, whether to be derived from the Income Tax or from the new Death Duties, seemed to have placed Government in a position so utterly irrational and indefensible that the Chancellor of the Exchequer appeared quite unable to resist any opportunity of increasing his revenue by any means that chanced to turn up and exacting the last farthing that could be claimed. The right hon. Gentleman was always claiming for his Budget that for the first time it put the taxation of the country on a rational and fair basis, but he hoped on the present occasion the right hon. Gentleman would not consider him again ungrateful if, while sympathising with his financial necessities, he urged him to consider the justice of giving some relief in the case placed before his notice by the Amendment, which he hoped it would not be necessary to press to a Division.

Mr. DARLING said, he would not think of putting the Committee to the trouble of a Division under the circumstances. He only wished it to be thoroughly understood that the principle of the Amendment would find its way into the Bill in some shape or form, it being left open to the Chancellor of the Exchequer to decide up to what limit these exemptions should be allowed. On that understanding he asked leave to withdraw the Amendment.

Sir W. HARCOURT: I do not accept that view. I said I would consider the question, and whether it was possible to introduce the principle to a limited degree. To that I still adhere.

Amendment, by leave, withdrawn.

Clause agreed to.

Clause 30 agreed to.

Clause 31.

Colonel HOWARD VINCENT inquired if the Government proposed in this clause to introduce words making it more clear that the benefit of the one-sixth abatement was not to be limited to cases where the tax was charged on and paid by the occupier. Those more competent than himself to judge thought the words "or landlord" should be inserted after "occupier" in line 4 of the clause, as that would avoid any dispute between owners of cottage property and the Income Tax Commissioners.

Mr. R. T. REID said, he had down an Amendment which would meet the case.

Colonel HOWARD VINCENT said, he would not, under those circumstances, press his suggestion.

Amendment proposed, in page 19, line 1, to leave out from the words "occupier" to "the," in line 2, and insert the words "or by the owner or landlord of a dwelling-house under the third rule No. IV. of the said Section 60."—(*Mr. R. T. Reid.*)

Amendment agreed to.

Mr. GRIFFITH-BOSCAWEN (Kent, Tunbridge) said, he had to move an Amendment the object of which was to extend to tithe-owners the application of the provision as to the reduction of assessments for the purpose of collection by one-tenth. Tithes had from early times occupied the same position as land for all purposes of rating and taxation. If, therefore, landowners were to have an allowance of 10 per cent. in connection with the payment of Income Tax, it was only fair and just that the same benefit should be given to tithe-owners. Tithe-owners were subjected to heavy charges and outgoings as well as the landowner. He was sorry to notice that, in answer to a question on this point, the Chancellor of the Exchequer on April 26 said tithe was not to be granted the benefit of the reduction, and he would ask the right hon. Gentleman to state his reasons for that decision. Was it because tithes were not liable to such heavy outgoings as land in respect of repairs? Tithe-owners would have to pay on the gross nominal value of their tithes, although they were subjected to heavy charges as well as the landowners. It might be said that the landowner had to repair his farms, but the clergyman had to pay out large sums on account of his cure—for his schools and for an assistant clergyman frequently. He regarded it as very extraordinary that now for the first time this distinction should be drawn for taxing purposes between land and tithes. He would submit, moreover, that no body of men in the country were more heavily rated and taxed than the clergy were at the present time. A friend of his, who had carefully inquired into this matter, had assured him that the clergy paid generally in rates and taxes upwards of 30 per cent. of their income. They were told that the Chancellor of the Exchequer was a loyal and devoted son of the Church, and he could assure him that he could do nothing better in the interests of the Church than to relieve the clergy of a portion of the taxation which at present fell on them most unfairly.

SIR W. HARCOURT said, the Amendment was quite inadmissible and not at all relative to the subject-matter of this discussion. He was surprised that the hon. Gentleman, as a great champion of the Church, was not aware that an assistant clergyman's stipend was deducted from the gross income. They were dealing here with an allowance to be made to people who were taxed upon the gross rental, the total of which they did not receive. That was not in the least applicable to the owner of tithe-rent, who had not the outgoings which the landowners had. The clergy, doubtless, was not a rich body; they were very hard-working, and certainly a very deserving class of men, but that was no reason why they should be put upon a footing with respect to this taxation to which they had no title at all. There was no resemblance between the cases of the landowner and the tithe-owner, and the appeal made by the hon. Member was altogether inapplicable. Therefore, he could not assent to the Amendment.

Question put, and negatived.

MR. NEWDIGATE (Warwickshire, Nuneaton) moved, in page 19, line 15, to leave out from "be," to "and," in line 6, and insert "on the net profits derivable from an estate." He said, if he understood aright, the great object of this Finance Bill was to equalise the Death Duties on real and personal property. If those duties were to be so equalised, he ventured to urge that the Income Tax ought also to be equalised on both kinds of property. He failed to understand why trade should enjoy such a number of exemptions as compared with land. Exemptions were allowed for the repair of trade premises, the repair of implements, bad and doubtful debts. Landowners had to look upon their properties as business in the same way, and buildings had to be kept in repair, and estate repairs thoroughly well executed. He should like to quote some cases in the practical working of an estate supplied to him by Mr. Walter Evans, a land agent in Warwickshire. One was the instance of a purely agricultural estate consisting of 1,270 acres. The annual gross receivable rent amounted to £1,500 a year; the average rent per acre was 23s. 7d. The outgoings were—assessed taxes, £126 a year; tithes, £14 8s. 3d.; parish rates, £6 14s. 4d.; insurance, £9 17s. 9d., making a total of £157 0s. 4d., or 10½ per cent. of the income of the property. The other case was an estate of almost entirely small holdings, consisting of 2,200 acres. Annual gross receivable rent, £4,200 a year; average rent per acre, about 38s. 4d.; taxes, tithes, rates, and insurance, £525 4s. 4d., or 12 1-3 per cent. of the income. The maintenance of gates and fences, and other estate repairs, could not be done for less than 20 per cent. of the gross rental, and then only with very good management. One more fact was even more conclusive. Mr. Smythe, of Birmingham, a well-known solicitor, who had the management of several estates in Warwickshire, had given him the figures of one estate in which the gross income came to £3,589 5s. 10d., while the net income only amounted to £2,373 19s. 7½d.—that was to say, £1,215 had to be spent upon it yearly. He could not do better than quote the words of a former Chancellor of the Exchequer, Mr. Childers, who, speaking on April 30, 1885, said—

> "I have a suggestion to throw out to farmers"

(and if to farmers then he failed to see why not to landowners, too)

> "which I should be glad if the House of Commons would consider, and it is this—that instead of being charged Income Tax on an arbitrary amount having relation to their rent, why should not farmers pay, like every other man, upon their net profits?"

Amendment proposed, in page 19, line 5, to leave out the words "reduced by a sum equal to one-tenth part thereof," and insert the words "assessed on the net profits derivable from an estate."—(*Mr. Newdigate.*)

Question proposed, "That the words 'reduced by a sum' stand part of the Clause."

***Sir W. HARCOURT** was sure the Committee had heard with satisfaction the able statement the hon. Member had laid before the Committee with so much perspicacity and modesty. Whereas, however, the plan of the Bill was to keep the present assessment as it was, and upon that to make an allowance, the hon. Member proposed shortly to do away altogether with the present assessment under Schedule (A) and substitute for it a system of assessment under Schedule (D). The Government could not agree to that, because under Schedule (A) there were eight millions of assessment. Each separate tenement was so assessed under Schedule (A), and if the Amendment were carried out it would be necessary for the Inland Revenue authorities to enter into a particular separate assessment of eight millions of tenements in this country. The Inland Revenue authorities could not possibly cope with a business of that character. They must take the gross rental as it was and from it make a fixed deduction, arriving as best they could at a fair result. There was another practical objection to the proposed plan. The great security for the collection of the Income Tax was that it was collected at the source. It was of the greatest importance that that principle should be maintained if the Income Tax was not to break down. The two reasons he had given were conclusive. They took the gross rental, and on that made a deduction such as they would determine to be just when they considered the matter. The Government must adhere to the plan of the Bill and continue the form of assessment subject to the deduction to be made. The Government could not enter upon so complete a revolution as it would be to attempt to put Schedule (A) upon the same basis as Schedule (D).

Mr. CHAPLIN (Lincolnshire, Sleaford): The right hon. Gentleman has given two reasons for refusing the Amendment, and I am bound to say that, though there may be difficulties in carrying it out, the reply of the right hon. Gentleman will be but cold comfort to my hon. Friend and the interests he represents. The right hon. Gentleman appears to have ignored altogether, and forgotten as if it did not exist, what many of us believe to be the great injustice inflicted upon owners of certain descriptions of real property by maintaining the system of assessment which he proposes still to continue to rely on. The present mode of assessing Income Tax with regard to agricultural land has always been acknowledged to be a grievance. The grievance has never been denied, and the only justification for it up to now has been the method in which land has been treated in regard to the Death Duties. That has now been removed by this Bill, and it is admitted that it would be impossible to continue the present mode of assessment without some modification. The right hon. Gentleman has suggested that our grievance would be sufficiently met by the reduction of the assessment upon the land to the extent of 1-10th, and I acknowledge, with such gratitude as that proposal deserves, that it is a step—at all events, that it is a step—in recognition of the grievances of which we complain. But what I desire to put to the right hon. Gentleman on behalf of a great number of representatives of the landed interest is this: that the concession is not by any means enough in regard to some parts of the country, and that it is worth in some districts practically nothing at all. I must ask you to remember where it was that this amount was taken from according to the statement of the right hon. Gentleman the Chancellor of the Exchequer when he first introduced his Bill to the notice of the House. In dealing with this question he told us that the Government had been guided by precedents he found to exist in Lancashire and certain parts of Yorkshire also. I asked at the time, and I ask again, on what grounds Lancashire and Yorkshire were selected for dealing with this question?

SIR W. HARCOURT: I mentioned a great many other parts too.

MR. CHAPLIN: I do not think the right hon. Gentleman did. I have no recollection of it. I hope he will give us further information on that point before the Debate comes to a conclusion. Whereas in a great part of England agricultural depression exists now in a degree for which there has never been any precedent in the past, in Lancashire you have a district that happens to be almost the only district where there is no such depression. The condition of Lancashire, and the part of Yorkshire to which the right hon. Gentleman referred, cannot be taken as a criterion of what is just and necessary in other parts of the country. The right hon. Gentleman's great objection to the proposal of my hon. Friend is that it is entirely contrary to the plan of the Bill. If the proposal made is contrary to the plan of the Bill, so much the worse for the Bill that it does not contemplate justice and fairness. Take an instance which will prove conclusively that the proposals of the right hon. Gentleman the Chancellor of the Exchequer are not sufficient to relieve us of a grievance which we have always felt in the past and which, after the passing of this Bill, we shall feel with renewed and greater intensity. I would submit a concrete instance. Take an estate of 20,000 acres which in ordinary times would bring in £20,000 a year, but which now brings in £4,000 a year —an amount carefully estimated by gentlemen of experience and knowledge on this subject with whom I have consulted. It is not at all an uncommon occurrence to find that land which yielded £1 an acre 10 years ago has fallen in value to 5s. When hon. Members have had the opportunity of studying all the evidence that has recently been given before the Agricultural Commission they will find that these cases exist in hundreds. What does that mean? The right hon. Gentleman says he is going to give relief to this property to the extent of 1-10th of the income. But here the available income is only £4,000 a year, and that sum, in the opinion of representative men of business, must be absolutely expended in necessary outgoings. Therefore, under your proposals—your liberal proposals, as you think them—the position is that in hundreds of cases the unfortunate owners of land are going to be charged 9-10ths of an Income Tax on an income which they actually never receive. I say that is a case which deserves the attention of the Government, and which is not to be met by the simple, bald, statement on the part of the Chancellor of the Exchequer that the proposal we make for getting rid of the existing injustice is in opposition to the plan of the Bill. If the Amendment would remove an injustice then the plan of the Bill ought to be altered. The duty of the Chancellor of the Exchequer, as he had told them himself, was to equalise the tax and to see that those who were called on to pay taxation should only be called on in proportion to their ability to pay. There is a good deal more I should like to say, but I am physically incapable. The statement I have made, however, is one that represents the feeling of a vast number of agriculturists throughout the country, and I hope the right hon. Gentleman the Chancellor of the Exchequer will endeavour in some way to meet our views on the question.

*__SIR J. T. HIBBERT__: The right hon. Gentleman who has just sat down was scarcely justified in the strong language he used with respect to the proposed reduction in the Bill. He asked where the proposal came from. My answer is, that the Chancellor of the Exchequer took various counties and districts all over the country—not Lancashire alone. Some of these counties were urban and some rural. Therefore, I think he was justified in putting into the Bill the proportions of one-tenth and one-sixth that are given for reductions for land and for houses respectively. My right hon. Friend the Member for Sleaford quoted the case of an estate of 20,000 acres, the rent of which was formerly £1 an acre and now only 5s. In such a case the gross assessment will have to be reduced accordingly.

Mr. CHAPLIN : I intended to point out that, however much the rental is reduced, the outgoings remain the same. They are in some cases even greater than they were in consequence of the depression.

*Sir J. T. HIBBERT : One portion of the right hon. Gentleman's argument had reference to the great reductions in rent. No doubt the gross value cannot be maintained at the original rent. You must bring down the gross value either by the Assessment Committee or the Income Tax authorities to the new rent. As to outgoings, looking at the deductions made by Assessment Committees in various parts of the country for rating purposes you will find that in many instances they are not so much as those proposed in the Bill.

Mr. W. LONG said, the assessments the right hon. Gentleman was talking about were those made by Assessment Committees for local rate purposes. They were different to the assessments under the Bill.

*Sir J. T. HIBBERT : They are not so different as some people suppose. All these things have to be considered in connection with the way property is valued by different Assessment Committees all through the country. The valuation of the Metropolis is arrived at in a different way to that in other parts of the country. It is done under a special Act of Parliament, which fixes the deductions; but there is an important feature to be observed with reference to the Metropolis. I find that the gross value fixed by the Income Tax Commissioners and by the Assessment Committees in London is exactly the same—namely, £35,500,000. In the rest of England and Wales there is a great difference between the gross value as assessed by the Income Tax Commissioners, which is £129,176,000, and that by the Assessment Committees, which is only £122,157,000. The cause of the difference between the gross value as fixed by the Local Authorities in the country and by the Income Tax Commissioners is, I am informed, that the gross value in the country cannot be depended upon, as I think we ought to look at what is done in really rural counties. I have ascertained what are the deductions made from gross to obtain rateable value in several agricultural counties. I find that in Norfolk the gross value of land and houses is £2,670,000, and the rateable value is £2,273,000, the percentage of deduction being 14·9. That is slightly higher than the deduction made in the Bill. In Suffolk the gross value is £1,937,000, and the rateable value £1,679,000, the percentage of deduction being 14·3. In Somerset the gross value is £3,538,000, and the rateable value £3,074,000, the percentage of deduction being 13·1, or really less than that taken in the Bill. The deduction taken in the Bill is 10 per cent. on land and 16⅔ per cent. on houses, amounting altogether to something between 14 and 15 per cent.—I think it is 14·5 per cent. I mention these facts to show that the deductions we have made are not really very different from those that are made by Assessment Committees in agricultural counties. I will now take Lancashire. I see that my right hon. Friend opposite seems to think that Lancashire is not a proper case to quote. I am certainly happy to think that agricultural depression does not exist to any considerable extent in Lancashire, but I think I am justified in quoting that county. In Lancashire the county rate deduction made upon land without buildings is 8½ per cent., which is less than we take in our Bill, whilst on buildings, and on railways, and other works it is 16⅔. The West Riding, like Lancashire, is of rather an urban character, but it has agricultural land within it. In the West Riding county rate assessment 7½ per cent. is deducted from land and farm buildings, whilst the deduction made on dwelling houses of £6 and upwards is 15 per cent. These two important counties, therefore, make smaller deductions than are proposed in the Bill. I have also figures for another agricultural county—namely, Berkshire — where for county rate purposes from land without buildings only 2½ per cent. is deducted ; from land and buildings together a deduction of 10 per cent. is made, and from houses there is a deduction of 20 per cent. Then I have Norfolk, which is, of course, an agricultural county. There they take 9½ per cent. off for land with buildings on it, 2½ per cent. off for land without buildings, and about 16 per cent. for houses. I think that the counties I have referred to may fairly be regarded in the light of guides to us in this matter. I think that if any authority is needed for the proposal made in our Bill we may quote the cases of some of these large counties. If the County Rate and Assessment Committees do not make greater deductions than those that are made in the Bill, is there, I would ask, any real argument that can be used to show that greater deductions ought to be made? It appears to me that if you have an all-round deduction such as is proposed in the Bill for land and for houses, though it may cause hardship in some counties, it is, taking it all round, a satisfactory way of dealing with the question. I will just deal for one moment with the point raised by the hon. Member for Warwickshire (Mr. Newdigate). He wishes to have the assessment made on the net profits derivable from an estate. No doubt it would be a very good thing if you could have that done, but I say that the proposal is not feasible. My right hon. Friend the Chancellor of the Exchequer (Sir W. Harcourt) told us just now that there are 8,000,000 assessments under Schedule (A). No Department could possibly deal singly with 8,000,000 assessments. There are only about 500,000 cases under Schedule (D) in which each case is considered individually.

MR. A. J. BALFOUR: How many are there under Schedule (D)?

***SIR J. T. HIBBERT**: There are 550,000, according to the Return I have had given to me. Of course, I will not vouch for the entire accuracy of the Return. I should like to say a word or two upon the effect of the remissions upon different kinds of property. It looks as if those who are interested in land are rather inclined to look a gift horse in the mouth. They are not satisfied with the amount proposed to be given as a deduction. I should like to show the effect of the deduction of 10 per cent. upon agricultural land in a case in which the landlord does the repairs to buildings. In the case of a rent of £200 a year, the year allowance would be 10 per cent., or £20, and the duty, therefore, charged would be on £180. I could refer to other cases, but I will only say now that I consider the proposals made in the Bill are justified on principle; I think that they are fully supported by the course taken by the different Local Authorities throughout the country, and that it would be impossible, without serious results, to alter the assessments in the way suggested or to increase the amount of deduction proposed.

SIR W. HARCOURT: It is now approaching an hour when I could not ask the House to go on much longer, but I would ask hon. Gentlemen opposite to consider this. I believe gentlemen who have had experience in this matter will agree with me that, however willing we might be to accept the Amendment in principle, the particular form of it is one which could not be adopted. The real controversy upon this matter must come on later, when the question of the amount of the allowance which will have to be made is discussed. It would be undesirable now to mix up the two discussions, for then we should really have the same discussion twice over. If the hon. Member would consent to withdraw his Amendment then we could more conveniently consider the two questions to-morrow.

MR. A. J. BALFOUR: The right Gentleman has made a proposition in a very conciliatory spirit, and perhaps he will allow me to make a few remarks also in a conciliatory spirit. The point is clearly the equity of the system. Authorities not confined to that side of the House think that the simpler method suggested by the Government, the simple mechanical plan of making a fixed deduction, is a right one. That is a powerful contention, but of course the right hon. Gentleman will see that many of us naturally feel that it is rather hard that those who attempt to manage their landed property as a business should not be treated as other persons are who have a business in the country and who have large deductions. I think the Government will also feel that the particular case raised by my right hon. Friend the Member for Sleaford is one worthy of consideration—a case which largely answers what has been said by the right hon. Gentleman who has just sat down. The Secretary to the Treasury has gone upon deductions made which I fancy are of old date. [Sir W. HARCOURT dissented.] Well, by Assessment Committees which, at all events, in many cases preceded the great agricultural depression. Now, of course, the peculiarity of the agricultural depression, or, indeed, of any kind of depression, is that while the outgoings may be the same the returns may be diminished, and, therefore, a deduction which might be fair or even liberal under the old system of rental may not only be inadequate but grossly unjust under the new system While the returns may be diminished by three-fourths, the outgoings may remain absolutely unchanged. I feel that the responsibility of this matter is so great—though I am far from saying that practically the departmental difficulties in the way of carrying out the Amendment may be so great that we must abandon all hope of adopting it—that it must be clear to everybody that we should not attempt to settle it at this time of night. I feel it would lead to a fuller and more amicable arrangement of the whole question if we were now to defer any further Debate upon the subject until to-morrow, as I know that there are a large number of hon. Friends of mine who desire to discuss it.

Sir M. HICKS-BEACH : May I add my appeal to that of my right hon. Friend. I confess my view of this particular matter is rather in favour of the Government plan than that of the Amendment, and I am very anxious to state it to the Committee.

Sir W. HARCOURT : Under these circumstances I will move, Sir, to report Progress.

Motion made, and Question, "That the Chairman do report Progress, and ask leave to sit again,"—(*The Chancellor of the Exchequer*,)—put, and agreed to.

Committee report Progress; to sit again To-morrow.

SEA FISHERIES (SHELL FISH) BILL.
(No. 274.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

Major RASCH (Essex, S.E.) said, that owing to the unanimous expression of opinion by the Sea Fisheries Committee and of Members representing certain constituencies, he, with great reluctance, withdrew his opposition to this Bill. He did so with great regret, because he believed many hon. Members were absolutely ignorant of the matter on which they were called upon by the President of the Board of Trade to legislate. If he had been fortunate enough to be able to take a Division and to induce one hon. Gentleman to tell with him or to go into the Lobby, he would have insisted on it. But it was impossible for him to take up the position of Athanasius against the world for ever, and he therefore withdrew his objection. If the President of the Board of Trade should find that the native oyster had become as extinct as the dodo, or that the price had gone up to 10s. a dozen, he would only have himself to blame.

Question put, and agreed to.

Bill read a second time, and committed for To-morrow.

HERITABLE SECURITIES (SCOTLAND) (*re-committed*) BILL.—(No. 281.)

Bill considered in Committee.

(In the Committee.)

Clause 1.

Motion made, and Question proposed, "That the Chairman do report Progress, and ask leave to sit again."

Mr. A. CROSS (Glasgow, Camlachie) appealed to the hon. Member to allow the discussion to proceed, as there was a general agreement with regard to the Bill.

The CHAIRMAN asked the hon. Member if he accepted the Amendments.

Mr. A. CROSS said, he proposed to accept them all.

The Marquess of CARMARTHEN (Lambeth, Brixton) objected.

*__The LORD ADVOCATE__ (Mr. J. B. Balfour, Clackmannan, &c.) said, he was desirous of giving every assistance to the passage of the Bill, but he found there were some Amendments put down by his hon. Friend behind him and by himself to the same effect in different words. If the matter were allowed to stand over for a day or two they would arrange the Amendments, so that there would be no duplication of them.

The Marquess of CARMARTHEN objected to legislate at railway speed at this time of night, and said he must insist on his objection.

Motion agreed to.

Committee report Progress; to sit again upon Friday, 6th July.

IMPORTATION OF PRISON-MADE GOODS BILL.—(No. 224.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Colonel Howard Vincent.*)

Mr. BYLES objected.

Colonel HOWARD VINCENT appealed to the hon. Member to allow the Bill to be read a second time, as he had observed that the hon. Gentleman had stated to his constituents that prison-made goods were sold in this country at half the price of home-made goods.

Mr. BYLES said, he could not withdraw his objection. If prison-made goods were sold here for nothing it would be of great advantage to the recipients.

Second Reading deferred till Friday, 6th July.

ELEMENTARY EDUCATION BILL.

MOTION FOR LEAVE.

The VICE PRESIDENT of the COUNCIL (Mr. Acland, York, W.R., Rotherham), in asking leave to bring in a Bill to amend the Elementary Education Acts, said: The object of this Bill, which is purely non-contentious, is in accordance with the undertaking I gave when the Local Government Act was passing through the House. It is to transfer the work of the School Attendance Committee from the Boards of Guardians to the District Councils. There are one or two small matters dealt with, including the payments for children who go to and from industrial schools.

Motion made, and Question proposed, "That leave be given to bring in a Bill to amend the Elementary Acts."—(*Mr. Acland.*)

Mr. TOMLINSON (Preston) asked how the Bill would work in the case of a county borough which was part of a present Board of Guardians district?

Mr. ACLAND was understood to say: In a county borough where there is no School Board practically there would be no change from the present. Where there is a School Board, of course the School Board already is the Attendance Committee.

Motion agreed to.

Bill ordered to be brought in by Mr. Acland and Mr. Shaw-Lefevre.

Bill presented, and read first time. [Bill 302.]

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 1) BILL. (No. 5.)

Read the third time, and passed.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 3) BILL.—(No. 244.)

Read the third time, and passed.

PUBLIC PETITIONS COMMITTEE.

Eighth Report brought up, and read; to lie upon the Table, and to be printed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 14) BILL.—(No. 236.)

Reported, with Amendments [Provisional Orders confirmed]; as amended, to be considered To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 18) BILL.—(No. 257.)

Reported, with Amendments [Provisional Orders confirmed]; as amended, to be considered To-morrow.

MESSAGE FROM THE LORDS.

That they have passed a Bill, intituled, "An Act to confirm a Provisional Order made by the Education Department, under 'The Elementary Education Act, 1870,' to enable the School Board for London to put in force the Land Clauses Acts." [Education Provisional Order Confirmation (London) Bill [*Lords*].

EDUCATION PROVISIONAL ORDERS CONFIRMATION (LONDON) BILL [*Lords.*]

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 300.]

COLONIAL OFFICERS (LEAVE OF ABSENCE) BILL [*Lords*].

Read a second time, and committed for To-morrow.

CORONERS ACT (1887) AMENDMENT BILL.—(No. 67.)

Order for Second Reading read, and discharged.

Bill withdrawn.

SUPREME COURT (OFFICERS) BILL.

On Motion of Mr. Secretary Asquith, Bill to amend certain provisions of the Law with respect to Officers of the Supreme Court, ordered to be brought in by Mr. Secretary Asquith and Sir J. T. Hibbert.

Bill presented, and read first time. [Bill 301.]

TRUSTS ADMINISTRATION.

Ordered, That a Select Committee be appointed to inquire into the liabilities to which persons are exposed under the present Law as to the administration of Trusts, and whether any further legislative provision might be made for securing adequate administration of Trusts without the necessity of subjecting private trustees and executors to the risks which they now run.—(*Colonel Howard Vincent.*)

FOOD PRODUCTS ADULTERATION.

Ordered, That Mr. Horace Plunkett be discharged from the Select Committee on Food Products Adulteration.

Ordered, That Mr. Dunbar Barton be added to the Committee.—(*Mr. Akers-Douglas.*)

Ordered, That Mr. Maurice Healy and Mr. Pinkerton be discharged from the Select Committee on Food Products Adulteration.

Ordered, That Mr. Kilbride and Mr. Kennedy be added to the Committee.—(*Dr. Tanner.*)

PETROLEUM.

Ordered, That a Select Committee be appointed to inquire into and report upon the Law relating to the keeping, selling, and conveyance of Petroleum and other inflammable liquids, including the precautions to be adopted to prevent the sale of dangerous lamps for use with inflammable liquids.

The Committee was accordingly nominated of,—Sir James Carmichael, Sir Joseph Crosland, Mr. Graham, Captain Hope, Mr. Wootton Isaacson, Mr. Jacks, Mr. MacNeill, Mr. Mundella, Colonel Palmer, Mr. Paulton, and Sir Henry Roscoe.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That Three be the quorum.—(*Mr. T. E. Ellis.*)

EMPLOYMENT OF SOLDIERS.

The Select Committee on Employment of Soldiers was nominated of,—Mr. Austin, Mr. Benson, Commander Bethell, Mr. Birkmyre, Mr. Brookfield, General Sir George Chesney, Captain Fenwick, Captain Grice-Hutchinson, Colonel Lockwood, Mr. William M'Arthur, Colonel Murray, Mr. Wilson (Durham), and Mr. Woodall.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That Three be the quorum.—(*Mr T. E. Ellis.*)

NAVY (SEAMEN AND STOKERS' RE-ENGAGEMENT.)

Return [presented 25th June] to be printed. [No. 189.]

PATRIOTIC FUND.

Copy presented,—of Thirty-second Report of the Royal Commissioners, 1894 [by Command]; to lie upon the Table.

EAST INDIA (LOANS RAISED IN INDIA).

Copy presented,—of Return of all Loans raised in India chargeable on the Revenues of India outstanding at the commencement of the half-year ended on the 31st March 1894, &c. [by Act]; to lie upon the Table.

POST OFFICE TELEGRAPHISTS.

Return presented,—relative thereto [ordered 5th June; *Mr. Provand*]; to lie upon the Table.

PUBLIC WORKS LOANS (No. 3) ACT, 1893.

Copy presented,—of Treasury Order, dated 22nd June 1894, as to Loans for the purpose of Lunatic Asylums in Ireland [by Act]; to lie upon the Table.

TRADE UNIONS.

Copy presented,—of Sixth Annual Report by the Chief Labour Correspondent of the Board of Trade on Trade Unions (1892), with Statistical Tables [by Command]; to lie upon the Table.

TRADE REPORTS (ANNUAL SERIES).

Copies presented,—of Diplomatic and Consular Reports on Trade and Finance, Nos. 1414-1417 (Germany, Austria-Hungary, Greece, and Corea) [by Command]; to lie upon the Table.

TRADE REPORTS (MISCELLANEOUS SERIES).

Copies presented,—of Reports on Subjects of General and Commercial Interest, Nos. 332 and 333 (Switzerland) [by Command]; to lie upon the Table.

House adjourned at half after Twelve o'clock.

HOUSE OF LORDS,

Friday, 29th June 1894.

"COMMANDEERING" IN THE TRANSVAAL.

QUESTIONS.

LORD KNUTSFORD: Seeing the noble Marquess the Secretary of State for the Colonies in his place, I desire to ask him whether the report in the newspapers is true that President Krüger has agreed that no more British subjects are to be "commandeered," and has consented to extend to them the same advantages as are given to the people of other countries with regard to military service?

THE SECRETARY OF STATE FOR THE COLONIES (The Marquess of RIPON): Yes. I am glad to inform my noble Friend that I have received the following telegram from Sir Henry Loch:—

> "Pretoria, June 28.—Government of South African Republic agree not to 'commandeer' any more British subjects, and to enter into Convention giving most-favoured-nation clause as to military service."

THE SWAZILAND CONVENTION.

THE MARQUESS OF RIPON: I have also received the following telegram:—

> "Pretoria, June 28.—Government of South African Republic have agreed to extend Swaziland Convention of 1893 for six months at most, but may be terminated earlier if Swazis agree to Organic Proclamation."

LORD KNUTSFORD: Will the noble Marquess say from what time the Proclamation will extend?

THE MARQUESS OF RIPON: It is to extend from to-morrow, 30th June, to the end of the year.

EAST LONDON WATER BILL.
SOUTHWARK AND VAUXHALL WATER BILL.
WEST MIDDLESEX WATER BILL.

SECOND READING.

Read 2^a (according to Order).

***LORD BALFOUR OF BURLEIGH** moved—

> "That it be an Instruction to the Committee to which these Bills shall be referred not to proceed with any clauses which will interfere with the arrangement of a comprehensive scheme for increasing the water supply of the Metropolitan district on the lines indicated in the Report of the Royal Commission presented last year."

He said: My Lords, I am quite aware that the course which I propose to ask the House to take in regard to these Bills is not altogether a usual one, and I fully appreciate the natural and proper reluctance of this House to discuss the merits of Private Bills in the whole House. My Lords, I shall take care not to trespass upon that ground more than I can absolutely help, and I shall only occupy the attention of the House for a very few moments. But I think in this case there is a necessity for some such course being taken as that which I propose to ask the House to take, on two considerations. First, on account of the great magnitude of the interests involved; and, secondly, because the particular aspect of the matter to which I propose to especially direct the attention of the House to-day has already been the subject of a very full and exhaustive inquiry. My Lords, I have not opposed the Second Reading of these Bills; at any rate, to some extent and with regard to some of the purposes which they propose to effect I am in hearty sympathy, and I entirely concur with the proposal that they should go to a Committee of the House and be thoroughly inquired into in a Committee upstairs as to any matters upon which Petitions may be presented. But, my Lords, the matters involved are really rather beyond the ordinary limits of a Private Bill inquiry. Your Lordships will see what immense interests are involved when I remind you that Parliament is asked to take a new departure in regard to the water supply of more than 5,000,000 of people; and the defects, whatever may be the advantages—I quite admit it may have many disadvantages—of our Private Bill inquiry system, it has this defect: that in dealing with a matter of such great importance the Committee upstairs only deals with those aspects of the question that are brought before them by one or other of the Petitioners who may present Petitions against the Bill. As I have indicated, there are questions of general policy going far beyond the four corners of these Bills, and these questions are involved in their passage through Parliament. I concede that in many of their purposes these Bills are on the lines of the recommendations of the Commission over which I had the honour to preside last year and the year before. But it seems to me that in considering

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

these special Bills the Committee upstairs ought to have some general Instruction upon the lines which I indicate. The inquiry to which I have alluded embraced these two points: Is there a sufficient quantity of water in the Valleys of the Thames and the Lea to provide for the necessities of the Metropolitan District in the future, having regard to other interests; and, can that water be provided for consumption in an adequate and proper state of purity? Now, my Lords, this question has been a long time before Parliament, and it is one which ought to be settled one way or the other, and which the Government of the day believed ought to have been settled one way or the other before the still larger question of the possible purchase of the Water Companies of the Metropolis by any Public Authority was dealt with by Parliament; and it was as a preliminary step to that larger investigation that the inquiry which was entrusted to my Commission was undertaken. Well, my Lords, speaking generally, the answer to both questions as to quantity and quality of water was in the affirmative. I will only quote one passage from the Report of the Commission—it is at Paragraph 178. I may mention that I think I am entitled to say that the Report of this Commission possesses considerable authority, because those associated with me upon it were skilled in their several Departments, and we were absolutely unanimous in the opinion we came to. It is in these words—

> "We are strongly of opinion that the water supplied to consumers in London is of a very high standard of excellence and purity, and such as is suitable for all household purposes."

And we put in a proviso that there should be adequate storage provided, and that the water should be sufficiently filtered before delivery to the consumers. Your Lordships will see that the quality of the water depends largely upon the amount of storage and subsiding reservoirs which the Companies possess, and upon the efficiency of their filtrations. Some of the Companies are better provided than others in this respect, and in so far as the Bills now before the House go to provide more storage accommodation and more efficient filtration, I think they should receive the hearty approval of Parliament, always provided they have regard to the other question I have indicated—namely, that at this particular juncture nothing more should be done than is absolutely necessary, and that no question of the future should be prejudiced while the matter of the future authority for the water supply of the Metropolis is left unsettled. As to the quantity of water, the Report to which I have referred is equally emphatic; but in order that there may be sufficient water for the needs of London, it may be necessary to take water in a larger quantity than it is now taken, at some future time, from the Thames. To enable that to be done, not only without injury to the river, but with the purpose of increasing what is known technically as the minimum dry weather flow of the river, the Commission made some important recommendations, and laid down certain conditions. Among other things, they recommended that if more was to be taken from the Thames it should only be done along with the provision of ample storage reservoirs for providing what I may call the compensation water required for the river. Now, my Lords, as one of these Bills, the Bill of the Southwark and Vauxhall Company, was introduced into the other House of Parliament, it made immediate provision for taking more water from the Thames without any provision at all for storage reservoirs. That has been struck out, but the apprehension which exists in my mind is this—that if this Bill is allowed to pass in its entirety; if nothing is done to impose conditions upon this Company in Parliament, it will be putting it in an independent position. When the larger question comes to be raised afterwards, of taking water from the Thames to supply the public, this Company will be in a position of much greater independence, and will not be likely to join in the comprehensive scheme which is likely to be proposed to the other Companies. The importance of having sufficient storage reservoirs is this: First, it renders it unnecessary to take water from the Thames in times of flood when the water is less suitable than at other times; and, secondly, it enables compensation water to be given back to make up the flow of the river in dry weather. At the present time the flow is not reduced to less than 150,000,000 gallons a day passing over Teddington Lock; and if proper provisions are made, the required quantity of water may be taken from the Thames; and the dry weather flow need never be reduced below 200,000,000 gallons a day. The necessity of having the attention of the public and of Parliament called to the matter on general grounds is this: We are told by the London County Council that they intend next year to propose a scheme to Parliament for taking over the undertakings of the Water Companies. That was publicly announced in the statement made by the Chairman of the Water Committee of the Council in his evidence before the Committee of the Houses of Parliament; and it was also announced, on behalf of the Companies taking water from the Thames, that they are prepared to go on and propose a comprehensive scheme during next Session. So that next Session Parliament will be in a position to decide upon both the large questions which I indicated; and my object in proposing this Instruction to the Committee now is to prevent the passage of these Water Bills through Parliament this Session prejudicing the proper consideration of the question next Session. It seems to me that two points ought to be specially kept in view by the Committee: First, that no Company taking water from the Thames at present should be put in a position which would relieve it from its share in carrying out the duty which lies upon all Companies taking water from the Thames; that is to say, the duty of contributing to the general storage and providing compensation reservoirs; and, secondly, I think it of paramount importance, in the interest of the London County Council and of the ratepayers of the Metropolis, that no power should be given to those Companies at present to spend more money than is absolutely necessary for carrying on their undertakings until the other question can be decided. Now, my Lords, the reason for not allowing either of these Companies—the West Middlesex, or the Southwark and Vauxhall—to escape from taking their share in a comprehensive scheme lies in this: that if one or two Companies are excluded from the larger scheme, it will follow that a much heavier and unjust burthen will fall on the other Companies. Since I put down this Motion on the Paper of your Lordships' House, communications have been made to me by the Southwark and Vauxhall Company, which lead me to hope that they recognise the reasonableness of the position I have indicated to your Lordships; and that if some means can be found, either by the Instruction which I propose, or by the consideration of any Petition which may be presented against the Bills, a satisfactory result may be obtained. I am hopeful that the Committee upstairs will be able to get a satisfactory promise or guarantee from the Water Company. Now, my Lords, I have but very few more words to say, but I do press the second point upon the attention of the House, that it would be very unwise of Parliament at this juncture to give larger powers of expenditure to any of these Water Companies than is necessary for their immediate needs; because it seems to me that when there are schemes in the air for taking over the Water Companies, when the London County Council had announced their intention of doing what I have indicated, I think their task ought not to be made unduly difficult, and that Parliament ought to see that nothing is done in that direction. My Lords, I do not suppose it lies with Parliament to protect the shareholders of the Southwark and Vauxhall Water Company; but if I understand rightly the figures which were given in evidence before the Commission, it seems to me that even in their interest the comprehensive scheme shadowed forth to my Commission would be more advantageous than that proposed to Parliament if carried through in its entirety, because one Company would thereby be doing by itself and for itself what they propose, instead of giving them, as far as I can understand the figures, a much larger rateable proportion of the expense to bear. I do not like exactly to go into the figures, as I have said, on this occasion — I would prefer to leave that to the Committee upstairs—but I do hope the House will see the necessity of taking what I quite admit is the unusual step of stating its views on this larger question to the Committee to which these Bills will be sent upstairs. I beg to move the Resolution which stands in my name.

Moved—

"That it be an Instruction to the Committee to which these Bills shall be referred, not to proceed with any clauses which will interfere with the arrangement of a comprehensive scheme for increasing the water supply of the

Metropolitan district on the lines indicated in the Report of the Royal Commission presented last year."—(*The Lord Balfour of Burleigh.*)

*THE CHAIRMAN OF COMMITTEES (The Earl of MORLEY): My Lords, there can be no doubt that any question relating to the water supply of the Metropolis is of great importance, and that no one can be more entitled to express an opinion upon such questions than my noble Friend who has just sat down, he having acted as Chairman of the Commission (over which he presided with great ability) to inquire into the water supply of the Metropolis during the last two years. The Report of that Commission is a most exhaustive and valuable document, and the share which the noble Lord took in drawing up that Report clearly entitles him to express an opinion upon the question before the House. Now, with regard to this Motion for an Instruction to the Committee, I quite sympathise with my noble Friend's object in moving it; but I would venture, in the first place, to ask my noble Friend whether he does not think his object will be sufficiently attained by having drawn attention, as he has done in the course of his speech, to the points to which he wishes the Committee's attention to be specially drawn without moving for the Instruction of which he has given notice? It has not been the practice of your Lordships' House to give Instructions to Committees on Private Bills. I do not intend to imply by that that the noble Lord is not perfectly within his right in moving for an Instruction; and I do not say that there may not be occasions of great public importance on which such Instructions may not be justified; but I think the precedent may be inconvenient, and that it is not desirable, unless for strong reasons, to fetter the discretion of Committees upstairs. I think the speech of the noble Lord will certainly be taken into consideration by any Committee to which these Bills are referred, and the important points to which he has drawn attention will obviously receive their most careful consideration without the necessity for such an Instruction as he proposes to move for. Moreover, I would point out to the House that the proposed Instruction is in itself in such general terms that your Lordships will, I think, agree with me in thinking that a Committee would have considerable difficulty in knowing how to deal with it. There is no definite scheme now before the House, and I think it would be very difficult to say which of the clauses might interfere with a scheme which might in future be adopted. Without going into the important points to which my noble Friend has called attention, I should wish to point out that these three Bills do not involve the construction of very large works. I think the West Middlesex Company's Bill is entirely a Money Bill. The East London Bill does, no doubt, give authority for the construction of certain storage reservoirs and for the raising of money for that purpose. The Southwark and Vauxhall Water Bill is on a somewhat larger scale, and does authorise the raising of a sum of money and the construction of storage reservoirs. But, as my noble Friend has pointed out, one important clause of that Bill, as introduced in another place, authorising that Company to draw a larger amount of water than they draw at present from the Thames, has been struck out; and I would also point out that the purposes for which the money is to be expended are much more closely defined by the Committee to which the matter was referred in another place. That may meet some of the objections which my noble Friend has to certain portions of these Bills. But I am far from saying the Bills will not require the greatest care and attention, and I am quite sure the Committee will give the greatest attention to the valuable remarks which have been made this evening by the noble Lord in the course of his speech.

THE MARQUESS OF SALISBURY: My Lords, I would only venture to say upon this matter that, while entirely recognising the value of the Report of my noble Friend's Commission, and while I quite agree that the Committee should not hastily pledge themselves to anything that would prevent or interfere with the action of Parliament in future, I think perhaps this would be going a little too far in pledging us to the Report of the Commission; and I think, therefore, my noble Friend would do well to consider that his object will probably be attained by the effect his speech will have upon the Committee upstairs; and I would venture, in the circumstances, to suggest to him that he should not press this Resolution now.

LORD BALFOUR OF BURLEIGH: My Lords, after the expression of opinion which we have heard from the noble Lord the Chairman of Committees and from the noble Marquess, I will ask the leave of the House to withdraw the proposal of which I have given notice.

Motion (by leave of the House) withdrawn.

CLOSING OF THE INDIAN MINTS.

OBSERVATIONS.

***THE EARL OF LEVEN AND MELVILLE** called attention to the effect of the closing of the Indian Mints upon the export trade of India. Having invoked the indulgence usually extended by their Lordships to a maiden speech, and more particularly on account of the uninviting aspect of his theme, he said the affairs of India, so distant as is that country from us, were generally regarded as but little concerning ourselves at home. He proposed to call attention to the subject of currency—the least interesting, perhaps, of all Indian topics. Before dealing with the effect of the closing of the Mints upon the trade of India, he would briefly touch upon the condition of Indian affairs previously. India had a silver currency calculated upon a silver standard, while this country's currency was based on sterling. During the last 20 or 25 years the greater proportion of silver over gold in the world had reduced the gold price of silver to an enormous extent, and the result had been that the annual payments of India to England had very largely increased, to such an extent, indeed, that to-day they had become nearly doubled. The payments which India had to make to England had amounted in late years to about £18,000,000 sterling. Last year the Estimate was for £19,370,000, and that amount, at the present rate of exchange of about 13d., required that India should send to England no less than 367,000,000 rupees. Twenty years ago, when bar silver was at its normal value, 190,000,000 rupees would have made the same payment, so that there was a distinct loss to India on that one payment of 160,000,000 rupees. [To illustrate how this occurred, the noble Lord held in his hand two coins of equal size, containing very nearly the same amount of silver, the rupee having about 5½ grains more than the florin.] The condition of exchange was such that, while a sovereign could be bought with 10 coins of one sort (the florin) 19 of the other (the rupee) were required to make the same purchase, although both were originally intended to represent 2s. The difference in purchasing power arose from the fact that one represented the tenth part of £1 sterling in gold, while the other was calculated upon a silver standard. That illustration would show at once how it came about that double the amount had now to be paid in rupees to what used to be the case. When a country's indebtedness was increased to that extent it became very important to see what were the resources to meet it. A great increase of debt was usually caused by loans, or by some means from which the country derived a benefit; but India derived no benefit in this case, she having to pay in gold instead of currency. India's resources for paying her debts lay, as in the case of every other country, in her surplus exports—in commercial phrase "the favourable balance of trade." In illustration, if a farmer expended upon his manure, seeds, and the working of his farm more than he received for the produce he sold, he would obviously be unable to pay his rent. India was in much the same position: Unless she exported more goods than were imported for her own consumption, she could never pay her debts. He urged as an axiom, therefore, that the debts of a country could only be paid by its surplus exports. Now, what was that surplus, and which portion of her trade was most profitable? The trade of India was divided into two great and distinct sections, one being with countries in which a gold standard prevailed and the other with silver standard countries—those using a silver currency, as did India, down to the closing of the Mints. The countries with which India traded in silver currency were China, Japan, the Straits Settlements, and some others, which might be shortly described as "the silver-using East." The Blue Book showed that in the two years 1890-91 and 1891-92 the total exports from India to gold-using countries were valued at Rs.702,000,000, while in the same period the total imports were Rs.568,000,000, showing a surplus of exports of Rs.134,000,000 in regard to the gold-using countries. With the silver-using countries the exports were Rs.338,000,000 and the imports

Rs.110,000,000, showing a surplus there of Rs.228,000,000. The surplus from silver countries over gold countries was, therefore, 63 per cent. In other words, three-fifths of the surplus merchandise exports in those two years were from silver currency countries. The next inquiry was, which portions of the trade gave those surplus exports? The average exports of opium for the five years 1870-71, 1875-76, 1880-81, 1885-86, and 1891-92 were Rs.107,600,000 in value, while the average exports of cotton during the same years were Rs.148,000,000. In short, the exports of opium and cotton during that period from India comprised about 82 per cent. of the total exports to the Far East. It was clear, therefore, that those two trades were of very vital importance, India's trade with the East providing the greatest part of the surplus, and opium and cotton giving 82 per cent. of that amount. Having established that the power of India to pay her debts depended, therefore, on the surplus exports, and mainly upon the exports of opium and cotton, the noble Earl proceeded to review the financial position of India. It was in a most critical position last year. The payments which had then to be made to England had, owing to the fall in exchange, enormously increased; they had, in fact, arrived at a point never touched before. There was, moreover, the possible repeal of the Sherman Act in the United States, which, with the consequent cessation of purchases of silver in America, threatened to place more silver on the market, and still further to reduce its price. The Indian Government were in a most difficult position, and it was very hard to see what else the Government could have done. Their idea was, no doubt, bi-metallism. He would not inflict on their Lordships a dissertation on that great subject, for the discussion might last a week. He only alluded to it in reference to Sir David Barbour's Report containing the suggestion that some international agreement should be come to for fixing the ratio between gold and silver, because he gathered from the Report of the Committee on Indian Currency that Sir David Barbour would have liked an international agreement fixing a ratio between gold and silver values; failing that, he would have liked an agreement with the United States Government to fix some limit. Neither of these were "within the range of practical politics," and so the Indian Government recommended that the Mints should be closed. There seemed nothing else to be done. A Committee, presided over by the Lord Chancellor, was appointed to inquire into the question, and a great many witnesses were examined. Those witnesses gave very diverse evidence. Mr. Forbes Adams, who had been President of the Bombay Chamber of Commerce, and was a Member of Council, said, the effect of closing the Mints would be to reduce the Indian export trade. Mr. Campbell, of the National Mint of India, said, that to fix an artificial value for the rupee, which was, of course, the object of closing the Mints, would injure the competition with silver standard countries. Mr. Gardiner, the manager of the Union Bank of Scotland, said, the difficulties would be intensified by the proposed remedy, and that trade would be harassed by the instability of the standard. He would not go further into the evidence. The upshot of the whole thing was, as their Lordships were aware, that the Indian Mints were closed last year. To-day the rupee did not stand, in relation to the silver coinage in the Far East, as it formerly did. The rupee depended for its value upon the market value of silver. Owing to the closing of the Mints, the value of the rupee was artificially raised, and stood to-day at 13d., while the actual value of that coin in the silver-using countries was only about 10½d. or 11d., a difference of about 2d., or in round numbers 20 per cent. The result of this was to place traders, producers, and manufacturers in India, as contrasted with those in silver-using countries, at that disadvantage. The Indian traders had to pay wages at the rate of 13d., while those in China and Japan paid wages at the rate of 10d. The two great trades on which India depended were opium and cotton. China produced opium, and Japan manufactured cotton. The result was, that the exports of opium from India to China and of raw and manufactured cotton to Japan were falling off owing to the closing of the Mints and the consequent artificial arising of the value of the rupee in India. The country had had 12 months' experience of the effects thereby produced. The value had never been so low as the point now reached, which was hardly a satisfactory result. Sir David Barbour stated in a letter that the immediate cause of the financial difficulties was the fall in the gold value of silver which had added to the Indian expenditure in two years more than four crores of rupees; and that if the rate of exchange with England could be fixed permanently, even at its present low figure, the difficulty of the deficit would be comparatively light. The letter further stated that the financial position of India was of course at the mercy of exchange, and that on a debit of 559,000,000 rupees, if the exchange rose 1d., there would be a surplus, while a deficit would be the result of a fall to an equal amount. And the letter concluded by saying what they had to consider in making their arrangements for next year was not so much increasing the public Revenue or decreasing the expenditure under their control, but the chances of a settlement of the currency question. So far from the rupee being kept in its position it had still fallen in value. The exchange, which was at one time 15d., was now only about 13d. In the direction of exchange, therefore, the closing of the Mints could not be looked upon as a very satisfactory transaction. With regard to the falling off that had taken place in exports from India, the figures for 1891-92 showed the trade in manufactured cotton to have been Rs.5,16,00,000; in 1892-93, Rs.6,20,00,000; and, in 1893-94, when the Mints were closed, they fell to Rs.4,40,00,000 only. That was for the manufactured cotton sent to China; and there was also a great fall in that sent to Japan. Raw cotton to China fell from Rs.12,000,000 in 1892 to Rs.11,000,000 in 1893; and raw cotton from Japan had also fallen from Rs.1,20,00,000 to Rs.1,00,00,000. The opium trade fell from Rs.9,20,00,000 in 1891-92 to Rs.8,00,00,000 in 1893-4. The exportation of Bombay yarns was also a matter of very great importance. To show the importance of this branch of Indian trade he pointed out that the exportation had increased from 28,000 bales in 1877 to 470,000 bales in 1892. In consequence, however, of the closing of the Indian Mints the exportation fell in 1893 to 311,000 bales, a decrease of 25 per cent. in those goods alone. While the exportation of Bombay yarns from India to China had fallen off since the closing of the Indian Mints the exportation from Japan to China had correspondingly increased during the same period. In the Report of Mr. Kopsch, the Statistical Secretary of the Customs Department at Shanghai, it was stated that—

> "The dislocation in exchange brought about by according a fictitious value to the rupee and closing the Indian Mints to the coinage of silver has resulted as predicted in a very serious falling off in the entire trade from India to China. The net importation of opium for the year has declined to the extent of 2,674 piculs, or from 70,782 piculs in 1892 to 68,108 piculs in 1893. The protection of the rupee enhanced the price of opium so greatly that it placed the Indian drug beyond the means of a vast number of consumers, and this rise taking place concurrently with adequate supplies of native opium—which has so improved in quality that smokers prefer it to Malwa—renders it almost hopeless for the imported drug to continue to compete successfully with the excellent and ever-improving home-grown product. The trade in Indian yarn has likewise undergone a sudden and severe check, the quantity having receded from 1,254,400 piculs in 1892 to 937,800 piculs, or a decrease of 316,600 piculs."

That meant a difference of 15,000 tons. Raw cotton from India had been similarly affected, only half the quantity being imported—

> "The deficiency in these two Indian staples alone represents a decrease in the value of the Indo-China import trade of over 4,745,000 Haikwan taels."

(worth 3s. 11¼d). That was a considerable item. The Report continued—

> "It is satisfactory to note that unclassed cotton goods, which include the tastefully designed fabrics of Japanese looms, continue to advance by immense strides, the importation of 1893 showing a rise in value of Haikwan taels 660,400, or more than double the figures of the previous year. The quantity of Japanese cotton goods landed at Shanghai during the year was 142,500 pieces, or 40,000 pieces over the importation of 1892; in 1890 only 8,200 pieces appear in the returns of that port."

That shows that the Japanese were increasing their trade at the cost of the Indian producers. While this falling off was occurring in our Indian trade the number of Japanese spindles at work had risen from 139,000 in 1889 to 420,000, and more were going out. A large mill had been set up at Hankow and was working night and day, and there were others at Shanghai and elsewhere. The Governor of Hong Kong, Sir W. Robinson, in a speech delivered on 4th December last, said—

> "There is one point to which I call particular attention. That is, that the fall in silver and the action of the Indian Government in regard to it, besides having improved the position of the tea-growers and exporters, has put new ventures, and profitable ones, within the reach

of capitalists in China and Japan as well as in this colony. The Chinese are slow to begin anything new, but if the present state of affairs continues they will be compelled to produce and export many articles which they have hitherto imported from the European and other countries. The Japanese are quite alive to the situation so far as it concerns them, and are not only erecting new cotton mills, to the number of 20 it is said, but are about to take the Import Duty off raw cotton. It is possible, therefore, that we may soon see Japan, for a time, supplying China with goods which she formerly obtained from Europe or India. It seems anomalous that whilst England should be striving to extend her commerce and commercial relations in China on the one hand, she should on the other be countenancing measures which apparently have the effect of creating competition against herself and her own productions in the East. Under these circumstances, the attention of the community should be directed to the desirability of establishing cotton mills in Hong Kong."

That was very strong evidence indeed from the Governor of that Settlement. Again, the Chairman of the Hong Kong Chamber of Commerce, in giving a review of the work of the year, said—

> "The most important feature of the year was the monetary revolution, caused by the closing of the Indian Mints, to the free coinage of silver, the disastrous results of which are still witnessed on all sides, and must continue to be felt for many a day to come. Although the Indian finances were in a position of great embarrassment and vigorous measures had to be taken, I think the general consensus of opinion will be that the measure of closing the Mints was one hastily adopted, the far-reaching consequences of which were improperly understood and inadequately provided against. . . . . . . India, while closing her Mints, still allowed silver to be admitted free, until, again vacillating, she imposed a 5 per cent. duty upon it."

That amount of duty was put on the import of silver to India '

> "because she found that her policy was offering a premium to the Native States to become coiners of rupees, and to supply the people with a token, inadequate it is true, to meet Imperial taxation, but sufficient to move much of the internal trade of the country."

The Foreign Office official Report, Diplomatic and Consular, on Trade and Finance from Amoy stated—

> "The decrease in the import of cotton piece-goods of all kinds was so great that it may well be characterised as alarming, while the trade in cotton yarn from India, which of late years has been so flourishing, has received a blow from which it will take it a long time to recover. The net import of grey shirtings fell off by 13,176 pieces, that of white shirtings by 12,130 pieces, and T-cloths by 17,324 pieces, while that of Indian yarn was 6,088,813 lbs., against 8,446,020 in 1892, a fall of close on 28 per cent. This shrinkage was directly due in a very great measure to the heavy fall in exchange, that resulted from the closing of the Indian Mints to silver, as this at once sent up the price of every description of piece-goods, and took away from Bombay yarn the great advantage it once enjoyed in its cheapness."

The Earl of Leven and Melville

It was clear from the figures and the Reports he had read that the principal trade of India, cotton and opium, was being adversely affected by the closing of the Mints. On the other hand, having talked to many people who were interested in this matter, he was bound to say that men of the highest intelligence and skill took a totally different view, as was often the case, and thought that while some dislocation of trade was inevitable from the adoption of so great a measure, before long it would adjust itself to the present state of things. But he really could not understand on what possible ground that hopeful assumption was based. The trade was simply leaving the country for Japan and China, and if mills were once started in those countries he could not believe that any re-adjustment of trade would bring it back again to India. It would be too late to re-adjust that trade if in the meantime it had been lost. With regard to the opium trade, it was said to be falling off so rapidly that it was scarcely worth taking measures about it. That was not a very strong argument; a doctor would hardly say that a weakly child not likely to live had better be knocked on the head at once. It is said that the superiority of Indian opium was such that rich people would always insist upon having it, just as in England preference was given to Havannah cigars by those who could afford to pay for them; but he understood that Persian and Chinese opium had greatly improved, and that this preference might not last. Again, it was said that the opium trade was doomed already: that if the opium trade were falling off, it was the more necessary that we should do all in our power to preserve the Indian cotton trade. India could not afford to lose any of her export trade, and those arguments had no real strength. If the fall in exports continued at the same rate as hitherto the question would arise how India was to pay her debts. It was said that India might economise very much, but that was no reason why she should lose her trade. She could economise and take care of her trade too. This was a very difficult question, and he had tried to narrow it as much as possible, but he must refer briefly to the loss of the stable parity of exchange. India knew nothing of the troubles of exchange until the Mints were stopped; but now that stable parity of exchange, which was of the utmost importance to the prosperity of her trade with Eastern countries, had been destroyed by the artificial value given to the Indian rupee. So far he had dealt with the effect on trade, but another important point was the effect of this step upon the natives of India. From time immemorial, instead of having bankers, they had converted their earnings into silver bullion or ornaments worn by their wives. It was a very good way of keeping money, for, though they got no interest upon it, they could always, when in want of money, take their silver to the Mints and get it coined into rupees at a small charge of 2 per cent. Bangles were always worth their equivalent weight in rupees. People went to the bazaar; the bangles were put into one scale and rupees in the other, one or two over being given for the manufacture. That had always been the custom in India and was the point chiefly looked at by the people. Raising the rupee to 13d. artificially made a difference to them of 2d., or about 20 per cent. He was told by some that the natives had not found this out, and that the fears on this ground were exaggerated. We must hope that they will not find it out. If they did it must have a very bad effect upon them, as finding our capital reduced 20 per cent. would have upon ourselves. He believed they would find it out when they came to pay more silver for their taxes, calculated upon the increased value of the rupee. In conclusion, he would summarise the points thus: India's power to pay her debts depended on her surplus exports; those surplus exports depended largely on the cotton and opium trades; and, lastly, the exchange had been greatly increased by the artificial value created by the closing of the Mints. It was said that this was an experiment which there had not yet been time to test. It was, indeed, one of the largest and most important experiments ever seen in this world, for it touched the interests of 300,000,000 of an excitable race, peculiarly tenacious of their ancient customs and privileges. It harassed trades of great importance to the prosperity of India, and it destroyed the stable parity of exchange under which India had prospered in her trade with the countries of the East. Feeling the extreme importance of the subject, he had thought it well to bring it under the notice of their Lordships, whom he thanked for having listened with so much patience to a long, and he feared in some places rather involved, speech.

*THE MARQUESS OF LANSDOWNE: My Lords, I am sure your Lordships will understand that I should wish to say a few words on the important subject which my noble Friend has brought before the House. It is one which has been constantly in my thoughts during the last two or three years. I shall certainly endeavour to follow my noble Friend in the moderation and temper of his observations. I feel strongly that it is a question for the consideration of which we should clear our minds altogether of prejudice; and, speaking as one who had a large share of responsibility for the legislation of last year, I can certainly say that no attachment which we may feel for our offspring will induce us to claim for it any indulgence except that which we can show it strictly deserves. My noble Friend has rested his case almost entirely upon the injury done in his opinion to the export trade of India by the closing of the Mints. He has made no Motion, but the conclusions to which his observations point is unmistakable. He has made up his mind that the currency legislation of last year has had disastrous effects upon the commerce of India, and that we have had sufficient experience of its working to justify a belief that the time has come for a reconsideration of the whole situation and for the abandonment of so dangerous an experiment. He has drawn a very alarming picture of the injury which he believes has been done to the trade of India with silver-using countries, and of the disturbance which has arisen in the balance of Indian trade, in consequence of the attempt which has been made to enhance the gold value of the rupee and to work towards the establishment of a gold standard for India. Now, as to the dislocation of the trade between India and the silver-using countries of the East, I need scarcely remind the House that the warmest supporters of the currency legislation of last year were perfectly well aware that its primary effect would probably be to bring about a disturbance of the trade of India with China and Japan. This point was one which was brought to our attention with much persistence and ability during the progress of the controversy which proceeded in India throughout 1892–3. I could quote many passages from the public speeches of members of the Government of India, showing that they were not blind to this consideration, and the argument was, as my noble Friend is aware, examined at great length and very thoroughly by the Committee presided over by the noble and learned Lord upon the Woolsack. Nothing could be more judicial in spirit than the manner in which the Report of the noble and learned Lord's Committee dealt with this part of the question, and they at all events were not deterred by any apprehensions of this kind from recommending that we should be allowed to stop the free coinage of silver. My Lords, the Government of India had to weigh the anticipated injury to the trade of India with silver-using countries—a trade which may be taken as equal to about one-third of the whole external trade of India—against the injuries which we had already sustained, and which we were likely to receive in the future from a rapidly depreciating currency; and the general opinion, both in official and unofficial classes, certainly was that, if we were on the one hand exposed to some risk of injury to our trade with China and Japan, we were on the other hand exposed to the risk of infinitely more serious injury to the commerce of the country as a whole, and to all classes of the community, if we took no steps to arrest the progress of the evil. I have said that the matter was one which concerned all classes of the Indian community, because it has been too often contended that our currency policy was dictated merely by a desire to mitigate the sufferings of the services, or to spare ourselves trouble arising from the confusion introduced into our accounts by continual fluctuations of the rate of exchange. That the depreciation of the rupee had involved an enormous addition to the financial burdens of the Indian Empire is a matter of notoriety. That it occasioned very cruel hardships—hardships, I must say, borne with exemplary patience and self-control—to all persons paid in rupees at rates fixed when the rate of exchange was much higher, is also well-known. That it rendered a consistent and methodical administration of the Indian finances almost impossible will also scarcely be denied. I am, however, content to rest my case, not upon any complaints which may have been made in India under any of these heads, but upon the statements which are to be found in the Report of the noble and learned Lord's Committee. That Report established beyond question that the commerce of India had in the past suffered very seriously from the violent fluctuations which had taken place in the relation between the Indian standard of value and that obtaining in those countries with which the bulk of her commerce was transacted; that the uncertainty which had existed as to the interest which would be received on British capital invested in India, and as to the diminution which the invested capital might suffer if it were desired to re-transfer it to this country, had tended to check the investment of British capital in India; and that the wage-earning classes had probably suffered by the rise in the silver prices of Indian produce—a rise which had been unaccompanied by a corresponding advance in the rate of wages. The Committee ended, in the 32nd paragraph of the Report, by expressing their belief that—

> "The recent fall in silver, coupled with an open Mint, has led India to import and coin more silver than she needs, and the worst of the evil is that it is a growing one. Every unnecessary ounce of silver which has been, or is being, imported into India is a loss to India so long as silver is depreciating in gold value, for it is *ex hypothesi*, not needed for present use, and it can be parted with only at a sacrifice. So far as the open Mints attract unnecessary silver to India they are inflicting a loss upon the people of the country, and benefiting the silver-producing countries at the cost of India."

That is a fair summary of the finding of the noble and learned Lord's Committee, and I prefer rather to rest myself upon it than upon any mere complaint emanating from the Government of India alone. But, my Lords, the ills which had already befallen us were as nothing compared with those which appeared to be in store for us at the time when this question forced itself upon our attention. It was perfectly well known that the Government of the United States were about to repeal the legislation under which they had for some time past been making large purchases of silver bullion; and that the stream of silver which had, since the passing of the Sherman Act, been flowing towards the United States treasury would be suddenly diverted towards the Indian Mints. My Lords, had the 54,000,000 ounces of silver which the United States Treasury had been annually purchasing been suddenly diverted to the Indian Mints we should have found ourselves face to face with a catastrophe by the side of which a temporary dislocation of the China and Japan trade pales into absolute insignificance. In two years the fall of exchange had added over four crores of rupees to our expenditure. It has been calculated that every fall of ¼d. in the exchange value of the rupee involves an annual loss of 4½ crores to the Government of India, and the loss becomes greater in proportion as the rate becomes lower. Your Lordships are aware of the grave embarrassment to which the Government of India is at the present moment exposed owing to the fall of the rupee to something like 1s. 1d. I ask your Lordships to consider what might have been the result had the rate of exchange suddenly fallen last year, as it might have done, to 10d. in the course of a few weeks. I do not believe that any retrenchments which we might have been able to effect, or any increase of taxes to which we might have resorted would, under such circumstances, have enabled us to meet our obligations. In the circumstances, we had to choose between bowing our heads to the blow or attempting to arrest the downward progress in the gold value of the rupee. These were the only alternatives before us. I have deliberately excluded a resort to bimetallism as a third possibility, because it is idle to pretend that this solution was within our reach, and for all practical purposes it was unnecessary to take it into consideration. Whatever we may think of bimetallism as a theory—and I myself regard it as theoretically unassailable—it was perfectly clear to us that, as a question of practical politics, the adoption of bimetallism was altogether out of the question. We had to choose between stopping the free coinage of silver and sitting still. I am still of opinion that our choice was justified. The result of the action taken by the Government of India a year ago has been that we have succeeded in creating a divergence—a divergence which may become more marked in the future—between the exchange—that is, the gold value of the rupee—and the value of the silver contained in the coin. My noble Friend tells us that the result to Indian commerce has been disastrous; and I should like your Lordships to consider the extent to which the commerce of India has suffered. In the first place, it is, I think, perfectly clear that the trade of India, taken as a whole, has not suffered seriously. The exports of merchandise from India during the official year 1893-94 amounted to 102 crores against the same figures for 1892-93, and against 103½ crores for the year 1891-92; while the imports of Indian merchandise were for 1891-92 69½ crores, for 1892-93 66 crores, and for 1893-94 77 crores. I shall say a word presently about the imports for 1893-94. That, at all events, does not show that the falling-off of Indian trade as a whole has been very serious or alarming. I have searched for other indications to corroborate the alarmist views of my noble Friend, but I confess I have not hitherto been successful. On the contrary, there are many indications that the trade of the Empire has not been affected. I am told, on good authority, that the rice trade between Burma and the Straits, which, of course, forms a part of our trade with silver-using countries, never was more active and flourishing than it is at the present moment. The recently-published traffic Returns of the largest of our Indian railways for the first months of the current year show a very healthy condition of things. The gross receipts of the East Indian Railway for the last half-year of 1893 were three lakhs of rupees better than the estimate, the amount received being, as was pointed out by General Strachey, the Chairman of the Company, the largest ever recorded in the second half of the year. For the half-year just ending the gross receipts show an increase of 19 lakhs, or more than 7 per cent. over those of the corresponding period of 1893, and an increase of 5 per cent. over the receipts of 1892, which were the best till now recorded. My Lords, there are no indications of a general collapse of Indian trade. But my noble Friend says that the China trade is being ruined; and he points to the fact that there was a considerable falling off last year in the exports to China. He says that upon *à priori* reasoning, China ought to gain and India to suffer by the change which has taken place. Now, I am well aware that it is firmly believed by many people that a depreciating currency is of advantage to the country which makes use of it. My noble Friend believes that China, at this moment, gains an advantage of about 20 per cent., as compared with that of India, owing to the depreciation of her silver currency. That a depreciating currency is an extremely advantageous thing to the country making use of that currency is, I know, a belief very prevalent in many quarters. The argument, as I understand it, is as follows. It is said that in such a case the wages of labour and prices of commodities in the silver-using country do not generally rise *pari passu* with the fall in the gold value of silver; and so it comes to pass that, while the merchant receives more rupees in exchange for his sovereigns or for his imports than he used, he finds that each rupee still commands the same amount of labour or the same quantity of commodities as it did before in the local markets. It is admitted that in time prices will adjust themselves, but the process is slow, and meanwhile one would expect that trade would, to a certain extent, be stimulated by the conditions which I have described. There was, I know, a very general belief that Indian trade had received a considerable stimulus of this sort, owing to the depreciation of the rupee. My Lords, this argument was fully discussed in the Report of the noble and learned Lord's Committee. Grave reasons are adduced in support of the view that the alleged advantages which I have described are very much less valuable than has been commonly supposed. The noble and learned Lord and his colleagues were, at any rate, able to point to figures showing that there was certainly reason to doubt whether the effect of a falling exchange had had any very considerable effect in increasing the export trade of India. It has, I must say, always seemed to me that a stimulus of this kind could only be ephemeral, and that even if some temporary advantage accrued from this cause to certain members of the mercantile community, it was gained at the expense of the rest of the community, and did not afford a very satisfactory basis on which to rest the commercial prosperity of a nation. It is a little remarkable that the representatives of the China trade, who, according to this theory, ought to be the greatest gainers by a continuance of the existing state of things, are clamouring for the re-opening of the Mints—a step which would, I need not point out, have the effect of depriving them of the alleged advantage. If a depreciating currency is a benefit to the country which possesses it, it would follow that the most blessed of all countries would be one (like, let us say, the Argentine Republic) with an unconvertible paper currency, the value of which outside the country is absolutely *nil*, although it retains a very considerable purchasing power within the country itself. Then, my Lords, my noble Friend draws a most alarming picture of the expansion which is taking place of the commerce of China and Japan in consequence of our currency legislation. Now, I should like to remind my noble Friend, with regard to Japan, that the introduction of cotton mills into that country had taken place long before our currency legislation was dreamt of. There are at this moment, I am told, already 46 cotton mills in Japan, the outturn of which stood at 70,000 bales in 1889, and had risen to 200,000 bales in 1892. It is, therefore, quite clear that this industry would have sprung up in Japan whether we had closed the Mints or not. And it seems to me, I must say, idle to expect that in a country like Japan, with an intelligent population, quick at imitating European arts, and possessing at its doors great quantities of cheap coal, industries of this kind should not spring into existence. It is, at any rate, quite clear that this particular industry does not owe its origin or its expansion to Indian currency legislation.

THE EARL OF LEVEN AND MELVILLE: If my noble Friend will forgive me for interrupting him, I certainly did not intend to say that the growth of Japanese manufactures was entirely owing to the Indian Mints. On the contrary, I stated that the Japanese manufactures were flourishing, but I pointed out that there was a large and sudden increase last year at the time the Mints were closed, and that, taking the other figures into account, that was probably due to the closing of the Indian Mints.

THE MARQUESS OF LANSDOWNE: I admitted at the outset that the closing of the Mints was not unlikely to have a disturbing effect on the trade with silver-using countries; but my point is, that in this case the transfer of trade has been at the most accelerated thereby. I pass from Japan to China, the other country mentioned by my noble Friend. My noble Friend was not able to tell us that any mills have yet been opened in China, nor have any, I believe, as a matter of fact yet been closed in Bombay. China is a very conservative country. China has at present no railways, no telegraphs, and she has, so far as we are aware, a rooted objection to allow herself to be opened up to European enterprise. It is possible, of course, that the cotton industry may spring up in China; but I am inclined to say that, supposing this should happen, and that China should be opened up to foreign enterprise, nothing could be more advantageous to the commerce of the British Empire as a whole. I feel convinced that if China were to become accessible to British enterprise, the Empire, and to some extent even India, would gain by the change. But are we justified in attributing the disturbance of the China trade entirely to the closing of the Mints? I had occasion to go into this question shortly before I left India, and it was then reported to me that during the three years preceding the closing of the Mints there had been an enormous export of cotton yarns from India to China, that stocks had consequently accumulated in China, with the result that prices naturally fell very low, and that, as the manufacture became unprofitable, it was decided by the Indian millers, about the end of February last year, to work short time. This decision was not carried into effect until the 20th of April, at which time the Yarn Merchants' Association at Hong Kong telegraphed to the millowners of Bombay—

> "Chinese merchants meeting unanimously advocate mills working short. Excessive over-supply detrimental to general trade interests."

It was thereupon decided to close the mills for three days per week for the next three months. Your Lordships will observe that all this happened before, and not after, the closing of the Mints, so that in this case even the *post hoc ergo propter hoc* argument of my noble Friend, of which he is so fond, does not apply. There seems to be no doubt whatever that the interruption of the China trade was due at least as much to over-supply and a falling demand as to the stimulus which my noble Friend believes was given to Chinese competition by the stoppage of the free coinage of silver in India. But, my Lords, as to this alleged transfer of manufactures from India to other Eastern countries, I would ask your Lordships whether it is quite clear that such a transfer necessarily means the permanent ruin of the Indian millowners? Your Lordships should remember that many of the Indian mills were built before the divergence which took place between the value of silver and gold, and that they were constructed in order to supply the requirements, not of China and Japan, but of India itself. It is quite possible that the conditions of our Indian trade are undergoing a considerable alteration, and that they may have to adjust themselves to a new state of things; but I, for one, shall refuse to believe that with cheap labour, 300,000,000 of customers at their doors, and a population increasing at the rate of 33,000,000 in every 10 years, the Indian manufacturers are going to be driven out of the market merely because they are threatened, as they are sure to be sooner or later, with competition in Japan or elsewhere. These transfers of industry from one part of the world to another have always occurred; they are part of the conditions under which the commerce of the world is carried on, and India cannot expect to escape from them any more than Manchester. Then, my Lords, my noble Friend is terrified because during the few months which followed the closing of the Mints the balance of trade which had up to that time been in favour of India suddenly showed signs of turning against her, and he sees in this phenomenon a warning that she will be unable to meet her obligations, and that she is threatened with bankruptcy. Now, my Lords, it is undoubtedly a fact that during the last six months of 1893 the balance of trade was unusually adverse to India; but it is most important that your Lordships should remember that this was due, not to any large failure of exports, but to a most extraordinary expansion in the imports of those six months. If, however, your Lordships will take the trouble to examine the figures you will find that there are many reasons for which we can afford to look on this sudden spurt in the imports without over-much concern. It is, in the first place, to be remembered that in the preceding year, 1892, the imports of merchandise for the same months were abnormally low. They stood at 32 crores, as compared with 36 crores and 35 crores in 1890 and 1891. Stocks had been depleted, and it was to be expected that in 1893, under the peculiar circumstances of that year, persons desiring to remit to India should have sent out—as they actually did—very large quantities of piece-goods. But even if all these facts be taken into consideration, your Lordships will find that, although the total of the imports for the last six months of the year was certainly high, amounting, as it did, to Rx.48,250,000, it was not higher than the total of the imports for the year 1890, which reached no less than Rx.48,500,000. Whether, however, the state of things was as serious as my noble Friend supposes, it is satisfactory to know that, although the balance of trade was against India in the months immediately following the closing of the Mints, it has inclined in the opposite direction since November of last year. Your Lordships will find that in the month of July, 1893 (the Mints were closed in June), the balance of trade turned against India, the net imports of treasure and merchandise exceeding the exports by six lakhs. In August the balance against India was nearly three lakhs; in September, 1½ lakhs; in October, 18½ lakhs. But in November the tide turned, and we had a balance in our favour of over a lakh, which in December rose to 10 lakhs, in January to 12 lakhs, in February to 15 lakhs, and in March to 33 lakhs. I am told that both April and May have shown balances in our favour. My Lords, I would sum up what I have to say with regard to this part of the subject in the following propositions:—We all of us expected that our currency legislation would lead to some dislocation of the trade of India with silver-using countries, and that dislocation has taken place. It is less serious than my noble Friend supposes, and there is no reason for believing that trade will not in time adjust itself to the new conditions which have arisen. If India is losing trade, a part of that trade would, there is reason to suppose, have been lost to us anyhow, and it will probably be replaced by other trade after the markets have had time to adjust themselves. But the real *gravamen* of my noble Friend's complaint is, I think, that, while we have injured the China trade, we have failed to secure the compensations which we had expected in the shape of increased stability and a higher exchange value for the rupee. I might say in passing that my noble Friend ought to be the last person in the world to complain if the rupee has not risen to 1s. 4d., for it is perfectly clear that, if he anticipates so much trouble with the rupee at 1s. 1d., the case would be infinitely worse if it had risen at once to the higher-water mark of 1s. 4d. What I have to say with regard to this part of the case is that to the best of my belief no one of those who were responsible for the legislation of last year ever ventured to hold confidently that it would be immediately successful. In his speech on the introduction of the Bill of last year, the distinguished financier quoted by my noble Friend, Sir David Barbour, expressly said that, in his opinion, time alone could show whether the measure would produce immediate results, or whether it might not involve a long and arduous struggle and necessitate very heavy sacrifices. I do not think we need be ashamed to confess that in some respects the struggle has turned out to be even more arduous than we anticipated; but I hold strongly that nothing has occurred to show that success is unattainable. What was the essence of the policy of 1893? It was a belief in the possibility of enhancing the gold value of the coined silver of India by the contraction of the supply of such coinage. It is quite clear that this could be affected only in one of two ways—either by reducing the redundant currency of the country, or by refusing to increase the supply of that currency and allowing the demand to overtake the supply. Whether it would have been possible to accelerate the operation of the measure by reducing the currency I will not now pause to inquire; such a course would obviously have been costly, and in many respects inconvenient. For the present we are relying entirely upon the first of the two courses. It is impossible to say how long it will be before the cause produces the desired effect. I will not now venture to decide whether the attempt of the noble Earl, now Secretary of State for Foreign Affairs, to accelerate the operation of the currency measure by holding back his Council bills was well advised or not. It was made at the instigation of the Government of India, and it was generally believed in India that it might have been successful had the noble Earl not abandoned it when he did, as we believe, on the very eve of success. That attempt, however, formed no part of the essential policy of the Government of India; it was a mere excrescence, and its abandonment does not by any means imply the failure of the great experiment of last year. I am one of those who are still unconvinced that the experiment either has failed or is destined to failure. Then came the long struggle between the Secretary of State and the remitters to India. Nothing could have been more promising than the position on paper. The Government of India closed the Mints; the remitters could no longer send bullion to be coined; and it was hoped that they would consequently buy the Secretary of State's bills at a figure profitable to the Government of India. As I have already told your Lordships, it unfortunately happened that the stocks of piece-goods had been depleted during the year 1892, and the remitter, instead of buying bills, was able to meet his obligations by sending cotton goods to India. Then came the huge imports of silver bullion, of which no less than 7¼ crores' worth found its way to India during the last six months of the year. All this while gold was appreciating, and silver depreciating, and the silver in the rupee, which we were endeavouring to bolster up, continued to fall in value. No combination of circumstances could have been more unpropitious. It was in the face of all these obstacles that the Government of India undertook the task of giving a fictitious value to what the noble and learned Lord on the Woolsack properly described as a token currency of unparalleled magnitude. I cannot help thinking that it is an answer to those who tell us that the failure of the experiment has been demonstrated, to say that, in spite of all these obstacles and drawbacks, the rupee has at this moment an exchange value of more than 2d. above its intrinsic value as silver bullion. To that extent we have succeeded in carrying out the main object of the legislation of last year, which was to effect a divorce between the gold value of the rupee and its bullion value. This result has, moreover, been achieved in the face of the largest sales of Council bills which have ever taken place in the same number of months. Between April 1 and June 27 of the present year the Secretary of State has succeeded in selling 9¼ crores' worth of Council bills—an amount far exceeding the average of the four preceding years. In spite of these huge sales, the exchange value of the rupee is not only not falling, but has lately shown a tendency to rise. I say, therefore, that it would be altogether unreasonable to contend that the legislation of last year has already broken down. I earnestly trust that no such view will receive the support of Her Majesty's Government. It seems to me that we, who are responsible for the financial policy of last year, have a right to ask that it should be fairly tried. That, I believe, is the desire of the mercantile community of India. It is a remarkable fact that at a recent meeting of the Calcutta Chamber of Commerce a resolution in favour of reopening the Mints to the free coinage of silver—though proposed by one of its ablest and most influential members, Mr. Robert Steele—was rejected by a very large majority—a majority, I believe, of three or four to one. No responsible authority has, so far as I am aware, recommended the re-opening of the Mints in the interests of India. The legislation of last year received the support not only of the Government of India, but of the great majority of the mercantile classes of the country. It was approved, after the amplest consideration, by Her Majesty's Government, and it received the support of the remarkable body of experts presided over by no less an authority than the noble and learned Lord on the Woolsack. Currency legislation, undertaken under such circumstances and with such sanctions behind it, should not be lightly abandoned, or discredited because difficulties, many of which had been foreseen, have presented themselves in its course. Some of those difficulties have, I believe, been mainly due to want of confidence on the part of the public, and to the belief that either the Government of India or Her Majesty's Government were themselves irresolute. I deprecate strongly any action which might have the effect of strengthening such an impression; and, although I am far from regretting that my noble Friend should have brought on this discussion, I earnestly trust that it will not end without an explicit statement on the part of Her Majesty's Government that they have no intention of abandoning the legislation of last year, and that it will remain in force until its failure has been demonstrated by arguments much more conclusive and cogent than those which my noble Friend has been able to lay before us this evening.

*LORD REAY: After the interesting speeches of my noble Friends I need not detain the House very long, but I should like to go a little more fully into the trade statistics. The trade of India, taken as a whole and compared with previous years, gives the following results:—The exports of merchandise (Rx.106,515,000) were less by only Rx.80,000 than in 1892-93, and higher than in any previous year except 1891-92, and in that year the exports of wheat were quite abnormal, being 7½ millions above the average of other years. The exports of 1893-4 exceeded by nearly 3½ millions the average of the last five years. The imports of merchandise were Rx.77,026,000, or 7¾ millions above the average of the previous five years. The increase of imports represents, of course, payments in kind for exports, and it is impossible that imports of goods can affect the trade of India, or of any country, prejudicially. The aggregate trade in 1893-94, amounting in merchandise to Rx.183,500,000, exceeds by more than 11 millions, or nearly 7 per cent., the average trade of the five years 1888-93, and by about 6 millions, or some 3½ per cent., the trade in 1891-92, hitherto the best year on record. The exports of Indian produce and manufactures were Rx.102,024,000. This figure has only been exceeded once—namely, in 1891-92, when it was Rx.103,551,000; but in that year the exports of wheat were, as I have already mentioned, quite abnormal. The reduction in the exports of wheat was not due to the closing of the Mints. They fell from Rx.14,380,000 in 1891-92 to Rx.7,440,000 in 1892-93, and Rx.5,193,000 in 1893-94. But during the last nine months of 1893-94 there was an improvement of Rx.493,000 as compared with the last nine months of 1892-93. This improvement occurred after the closing of the Mints. The gold price of wheat in Europe is the determining factor of the wheat trade. With regard to rice, the exports in 1891-92 were Rx. 13,387,000, in 1892-93 Rx.12,409,000, in 1893-4 Rx.10,389,000. The reduction in this case was foreseen in a circular issued by Messrs. Fraser and Company in January, 1893, which stated that the prices would range lower

> "than any which have hitherto been recorded in the annals of the rice trade."

The fall in price in this case also accounts for the shrinkage. Opium shows a falling off. Exports in 1891-92 amounted to Rx.9,562,000, in 1892-93 to Rx.9,255,000, in 1893-94 to Rx.9,019,000. Government sold at Calcutta in 1891-92 56,250 chests, in 1892-93 48,852, in 1893-94 43,353. Here the failure is due to bad harvests, shrinkage of cultivation, and exhaustion of stocks. In cotton goods manufactured in India the exports of 1891-92 were Rx. 6,905,000, in 1892-93 Rx.7,999,000, in 1893-94 Rx.6,149,000. The markets in China had been overstocked; the falling-off commenced before the Mints were closed, and the latest figures are more satisfactory. The exports of cotton twist and yarn and piece-goods to China in the second quarter of 1893-94 were Rx.815,000, in the third quarter Rx.1,065,000, in the fourth quarter Rx.1,332,000. Comparing the quarters we find that the falling-off in the total exports of cotton manufactures, which began in March, 1893, was very heavy in the second quarter, less so in the third, and in the fourth the exports are hardly inferior to the average of the preceding five years. We had, therefore, falling markets before the closure, and we have a rising market after the closure. But it may be said that the exports were beginning to increase just before the Mints were closed, and that a revulsion then occurred; and this is true to a certain, but not a very great, extent. Compared with the average of the corresponding quarters for the five previous years, the exports of merchandise increased from April to June by 12 per cent., from July to September they were 3 per cent. below the average, from October to December they were better by 2 per cent., and from January to March better by 1¾ per cent., than the average. Gold, which at present is merely a commodity, is usually imported into India in considerable quantities, and, in spite of a net export in 1891-92 of Rx.2,414,000, the net imports on the average of the last five years were Rx.2,533,000. But in the last quarters of 1893-94 the current was reversed, and gold was exported to the extent of Rx.515,000. It was supposed that, with the cessation of coinage of silver in the Indian Mints, the imports of this metal would have been checked, but that expectation has not been fulfilled. It is, however, a mistake to suppose that they have been exceptionally stimulated. From April to June, when there was a general belief that some measure might be adopted which would improve the value of coined silver in India, the net imports exceeded the previous five years' average by Rx.1,009,000; from July to September, although Rx.1,800,000 was in transit when the Mints were closed, the net imports were below the average by Rx.44,000; in the three months from October to December they were above it by Rx.462,000; and from January to March below it by Rx.139,000. So that in the nine months following the closing of the Mints the net imports of silver have exceeded the average by only Rx.279,000. Your Lordships will see that it would be premature to draw any conclusions from the statistics which I have given, even if the closure of the Mints had alone to be taken into account. But in August, 1893, the free sale of bills was checked, and was only resumed by direction of the noble Earl, the present Secretary of State for Foreign Affairs (who regrets that his official duties do not allow him to be present) towards the end of January. The noble Marquess has complained of the fact that we resumed the sale of Council bills, but I would ask my noble Friend whether he would have contemplated with equanimity the increase of the gold debt of India, which would have been the inevitable alternative of not resuming the sale of Council bills.

*THE MARQUESS OF LANSDOWNE: What I said was, that the Government of India would have been glad if the Secretary of State could have seen his way to hold his hand a little longer.

*LORD REAY: I understand that my noble Friend's criticism did not go beyond an expression of regret that further delay had not been deemed possible. The influence on trade of the experiment of closing the Mints cannot be traced in the statistics of 1893-94, and it will be necessary to allow further time in order to see what its effects are, when Council bills are available. I need not go into the financial aspect of the question. The answer to much of what my noble Friend who spoke first has said was given, in anticipation, in the Report of the Committee on the Indian Currency. Before sitting down, I can, however, give the noble Marquess the assurance which he asked for. I wish to state that there is no intention whatever of re-opening the Mints, and that the experiment will be given a full and fair trial.

VISCOUNT CROSS: It is not my intention to prolong the Debate to any extent nor to add one single figure to the mass of figures which have been laid before us. No one can be more painfully aware than I am of the difficulties which beset the Finance Minister of India during the past few years. The fall of the rupee was so serious, and no one knew how much lower it might go, nor what would be the result to India if it did go still lower. These considerations lead me to the belief that the Government of India and the Home Government were right in trying what means could be devised by which this terrible difficulty to the Finance Minister of India might be avoided. The difficulty of the Finance Minister of India can hardly be imagined when having to make up his Budget, for he could not tell whether he would have in hand a surplus of £1,000,000, for which he budgetted, or a deficit of £2,000,000 or £3,000,000 at the end of the year. That position was absolutely impossible, and some remedy had to be found, supposing that a remedy were indeed possible. I do not envy the position of those gentlemen who sat on the Currency Committee, presided over by the noble Lord on the Woolsack. They had a very difficult task to perform, and they did not arrive at their conclusions without very full and adequate inquiry and due consideration. Under the circumstances, I do not wonder at the Government of India accepting the Report of the Committee and acting upon it. The noble Marquess said that he was perfectly aware of the responsibility of the step which the Government of India then took. It was a grave step, carrying with it a disturbance in the trade with foreign countries, and it could not, I feel sure, have been taken by the Government without grave consideration of the serious responsibility resting upon them. That step has been taken—I am not saying whether it was right or wrong—and we have not yet had time to see what the actual result of that step will really be. As I said, I do not desire to say whether the step that has been taken by the Indian Government in closing the Mints was right or wrong, but I am not surprised that the Government has at present refused to dislocate trade again by reversing their action in the matter. I say "at present," because the subject must be carefully reconsidered from time to time in order to see what the effect of the alteration has been. I am sure the Government themselves would say that they will watch the effect of it very anxiously, because it may turn out that some other method of meeting the financial difficulty may be better than the plan we have got; but I do not think that any step should be taken in a new direction until the present plan has had a fair and full trial.

THE LORD CHANCELLOR (Lord HERSCHELL): I do not want unnecessarily to add anything to what has fallen from my noble Friend who has spoken on behalf of the Government, but this subject is of such transcendent importance to the prosperity of India that I trust that your Lordships will permit me, as having been Chairman of the Committee which sat to consider this question, to say a few words with regard to it. I desire, in the first place, to say that there is a fallacy involved in separating—as my noble Friend who introduced the subject did—the exports to the silver-using East from the rest of the exports, when we are striking the balance of trade of imports over exports. The total imports of merchandise, and the total exports of merchandise, should, in my judgment, be taken. It is, therefore, of the highest importance to observe that in the financial year which terminated with the end of March last the total exports of merchandise from India were within a fraction the same as the total exports of merchandise of the previous year. The figures approximate extraordinarily close to each other. In 1892-93 the total exports were Rx.106,595,000, and in 1893-94 the total exports were Rx.106,515,000. There has been, it is true, a great falling off in the exports of Indian wheat, but of that I am sure your Lordships will not regret, considering the complaints that have been made of the large importations of Indian wheat into this country. But the exports of wheat last year was something like Rx.3,000,000 below the average of the past five years—it was lower, indeed, than it has been in any year during the past five years—but that, of course, had nothing to do with the closing of the Mints. Therefore, had the export of wheat last year equalled that of the average of the last five years, the total export of merchandise from India last year would have exceeded the total export of merchandise of any previous year. That is a fact of very great importance. But it is said that the balance was to some extent less than it would be because of the large imports of merchandise; and no doubt the imports last year were several millions in excess of previous years. But that is not a bad thing for India. People do not suffer because they buy more goods imported from another country. The noble Lord who brought forward this subject has said that the closing of the Mints in India have caused a great dislocation of trade with silver-using countries. But, supposing that in consequence of keeping the Mints open and in consequence of the repeal of the Sherman Act the value of the rupee had fallen from 1s. 3d. to 10d., what effect would that have had in dislocating and even paralysing the export trade with gold-using countries, which is twice as great as the trade with silver-using countries? I may go further and ask what would have been the effect of that fall in value of the rupee upon the cotton trade of Lancashire? In my opinion, such a fall in the value of the rupee would have had a far more disastrous effect upon that branch of trade than the effect which my noble Friend who introduced the subject said the closing of the Mints has had on the trade between India and China. No doubt we have heard very loud complaints with regard to the falling off of the trade between India and China, but we must receive those complaints with some caution, because they chiefly emanate from those who are interested in keeping up the price of silver, which the closing of the Mints has tended to lower. These people are likely to suffer from any fall in the value of silver, and they, therefore, are not inclined to make the best of the effects of closing the Mint. No doubt the closing of the Mints has had some effect on the trade between China and Japan, but the effect of that operation has undoubtedly been far less upon the trade between India and China than might have been supposed. Indeed, those of us who have studied the question, so far from being surprised that there was such a dislocation of trade as has been proved to be the case, are surprised that there was so little dislocation. My noble Friend has quoted statistics, principally comparing 1893 with 1892. But the noble Marquess has already called attention to the fact that in 1893 there was such a glut of these goods in the China market, that even before the Mints were closed the merchants saw that it was absolutely essential to work short time in order to diminish the exports. Let me compare this year with 1892. In January, February and March of 1892, the exports of cotton goods to China were Rx.1,207,000 in value, and in January, February and March of 1893, the exports to China were Rx.1,077,000 in value. But in the first three months of the present year the exports to China were Rx.1,332,000, as against Rx.1,207,000 in the first three months of the year before last. Therefore, taking the first three months of 1894 and the first three months of 1891, there was an actual increase in the trade between the two countries in the former, as compared with the latter period. I therefore think that it is clear that there has not been that mighty revolution in trade between the two countries which it has been assumed that the closing of the Indian Mints has brought about. With regard to the course which was taken of closing the Mints, my noble Friend who brought forward this subject has admitted that the position of the Government at the time when they arrived at this decision was one of enormous difficulty, and that their determination was not come to with a light heart. The various matters to which my noble Friend alluded were most anxiously considered, and it was only after looking at the subject all round that the Government came to the conclusion that the course which they subsequently adopted was the one that would give rise to the least danger. We had then to look forward. We have now had the experience of a year. Since the policy of the Government has been carried into effect I have watched the result of its operation very closely from day to day, as I have been in business myself. I have made myself acquainted with the rates of exchange every day, and I have read everything that has been written by those in authority in relation to the effect that the closing of the Mints has had upon the trade of India, and the result of my examination has been to lead me to the conclusion that if I were again consulted upon the subject I should give precisely the same advice that I did before. The noble Marquess has shown that it would be difficult indeed to say that the step taken has been a failure. The circumstance that had to be faced was the imminent repeal of the Sherman Act. What was the effect of that Act? It was to set free, as it were, in the market silver amounting to many millions in value. Supposing that step had been suddenly taken with the Mints open, can it for a moment be doubted that there must have been an enormous fall in the price of silver? Some say that if the Indian Mints had been kept open the price of silver would have been kept up. I am utterly unable to follow the reasoning which leads to that conclusion. I could understand it if it could be shown that India had taken, say, £11,000,000 less of silver during the past year, which might have been to some extent filled up by the supply so set free. But during last year the Indian demand has been as great as ever it was. The closing of the Mints in India has not made India at all a worse customer for silver. Then, how was this £11,000,000 to be disposed of? Was it to go into India in addition to the normal demand? and is it conceivable that there should not have been in such circumstances an enormous fall in the price of silver? If you have your previous customer—who may be even as ready to buy as before—can you get rid of your customer for one-third of the total production of the world without a tremendous fall in the price of the article? because, however matters might in time adapt themselves and new purchasers be found, it is obvious that the fall must have been great. I have already touched upon what would have been the consequences of so great a fall upon the trade of India generally, and what would have been the consequences as regards the Government of India. When it is said that the experiment has failed, I would like to call your Lordships' attention to one single fact. During the last three months, that is, the first three months of this financial year, the Government of India disposed of Council bills which have fetched a trifle over £5,000,000 sterling. If they had been sold at the intrinsic value of the rupee, according to the price of silver in the silver market, the Indian Government would have got more than £750,000 less for those bills than they have got. Surely it is very difficult in the face of such a fact as that to say that the experiment has failed. No doubt it has not succeeded as some expected and hoped that it would; but enough has been said to show that it is much too early to even entertain the idea of going back from this experiment and reverting to the old condition of things—namely, open Mints, although, of course, the Government would do wisely in India and in this country in keeping their ears open to the suggestion of any new course which would commend itself to people generally as being a better or more satisfactory one than the present. There is just one point I should like to say a word upon, otherwise misapprehension may be caused. My noble Friend spoke of the effect upon India of the fall of the rupee as being this—that she has to pay twice as much as before in paying her debts because she has to pay double the number of rupees. That statement involves a fallacy to which it is most desirable to call attention, because it would be very desirable that the people of India should be led to think that their burden had been increased in a way and manner in which it had not been increased. It depends on the purchasing power of the rupee. India pays her debt nominally in rupees, but really in produce. She may pay many more rupees than she did before; but if the gold price of her produce remains the same, she gets for it a great many more rupees than she did before. If you have the gold price remaining the same your rupee may depreciate as much as you please, you will get so many more rupees for the produce, and inasmuch as ultimately the balance is really settled by the transfer of produce from India to this country for the purpose of making payments, it does not follow because she is paying in appearance so many more rupees that she is being subject, except in the slightest degree, to a greater burden than before. Of course, to the extent to which the gold price falls, to the extent to which she does not get the increased number of rupees for the gold price of her produce corresponding to the depreciation, no doubt the burden is increased, but to nothing like the amount which you would suppose if you were to regard the whole of this increased number of rupees as an increase of burdens. No doubt, in one respect India has suffered in the payment of her debt, but it is in a respect in which all nations that have to pay debts have suffered. In so far as produce has been lower in price before; if, for example, the same quantity of wheat fetches only half the price, it will only go half as far towards paying heavy debt, and in that respect India has suffered in the way in which other nations have suffered. I should like to disabuse your Lordships of the impression that because an increased number of rupees have to be paid in order to discharge the gold debt to this country it necessarily represents an increase of burdens. There are just two other matters to which I should like to allude. My noble Friend spoke of the silver which is held by the people of India as not now being, as it was before, equivalent to its weight in rupees. The noble Lord speaks as though the people of India who had got the silver were getting less for it than they would if the Mints had been open. No doubt, if the Mints were open and the rupee had fallen in value to the same extent as silver as before, you would have to weigh your silver as against rupees. But if by closing the Mints the rupee has a higher value than the silver, and will produce more than the same amount of silver, then, although the man who sells silver gets fewer rupees than is equivalent to the weight of silver, he may get precisely the same purchasing power as he did before, because the rupees will purchase more; therefore, the real truth is it is a fallacy to suppose that those who have in India any silver had suffered in that way by the closing of the Mints. The final point with which I will trouble your Lordships is this: I do not altogether agree with the view suggested by my noble Friend that the ability of India to pay her debt depends upon this balance of exchange. India would have to pay her debt if there were no balance of exchange. It would have to be done in this way: Suppose you had no balance of exports over imports the Government of India would, of course, have in her coffers the rupees collected in taxes. She would have to pay her debt in England. She might do it in a variety of ways. One way would be to go into the market and buy produce and send it to England for sale, and the sale of produce purchased for rupees in India from the Government Treasury and sold here for gold would, of course, pay the debt. It is quite true you might, under those circumstances, have to go into the market and enter upon theoretical transactions not on the most favourable terms for the Government of India, but you would, *pro tanto*, artificially increase the exports of India for the purpose of paying your debt. So long as you have a debt to pay, and pay it, the surplus of exports over imports must be sufficient, because they will have to be made sufficient to pay your debt. Of course, I do not for a moment dispute that under these circumstances your transaction may not be as favourable a one for the Government as it is if you have a natural surplus of exports over imports, but all I would point out to my noble Friend is this: I think it is a mistake to suppose that it is the surplus of exports over imports which enables India to pay its debts. It affords a more convenient and more advantageous method. The rupees which the Government of India has to convert into gold may go further, but it is not upon that that the payment of debt depends. I will not trouble your Lordships further. It is only the great importance of the subject which has induced me to trouble you so far.

[The subject then dropped.]

THE INDIAN TARIFF BILL.

MOTION FOR AN ADDRESS.

THE EARL OF NORTHBROOK moved—

> "That an humble Address be presented to Her Majesty for—(1) A copy of the Report of discussions in the Legislative Council of the Governor General of India, concerning the Indian Tariff Bill of 1894; (2) A copy of the dissents recorded by Members of the Council of India relating to the same subject; and (3) Copy of the East India Financial Statement for 1894-95, and of the proceedings thereon in the Legislative Council of India."

He said, he had been informed by his noble Friend the Under Secretary of State for India that the Correspondence between the Secretary of State and the Government of India was not at present completed, and therefore the Secretary of State for India did not consider it desirable that it should be laid before Parliament in its present condition. He would only say he felt certain when it was complete it would be absolutely necessary that that Correspondence should be laid before Parliament, because the responsibility in this matter evidently rested entirely with the Secretary of State for India.

*LORD REAY: There is no objection to this Return.

Address agreed to.

OUTDOOR RELIEF (FRIENDLY SOCIETIES) BILL.—(No. 88.)

House in Committee (according to Order.)

THE MARQUESS OF SALISBURY: There are some Amendments which ought to be made to this Bill, but I think they will be made more satisfactory in the Standing Committee.

THE MARQUESS OF RIPON: I quite agree they will be better made in the Standing Committee.

Bill reported, without Amendment; and re-committed to the Standing Committee.

MERCHANDISE MARKS (PROSECUTIONS) BILL.—(No. 133.)

Order of the Day for the Second Reading, read.

Lord RIBBLESDALE moved the Second Reading of this Bill, which, he explained, contained only one clause. It was the outcome of the Report of the Committee presided over by Lord Onslow, and was an earnest of the assurance given by Lord Playfair some time ago in that House, that the same powers should be given to the Board of Agriculture as were at present exercised by the Board of Trade in cases of misrepresentation under the Merchandise Marks Act, Section 2. He begged to move the Second Reading.

Moved, "That the Bill be now read 2ª."—(*The Lord Ribblesdale.*)

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 1) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 138.)

PIER AND HARBOUR PROVISIONAL ORDERS (No. 3) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 139.)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 12) BILL. (No. 117.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª on Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 11) BILL. (No. 113.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 5) BILL.—(No. 110.)

Read 3ª (according to Order), and passed.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 2) BILL.—(No. 76.)

Read 3ª, with the Amendments: A further Amendment made; Bill passed, and returned to the Commons.

BISHOPRIC OF BRISTOL ACT (1884) AMENDMENT BILL.—(No. 131.)

House in Committee (according to Order): Bill reported without amendment; and re-committed to the Standing Committee.

House adjourned at a quarter past Seven o'clock, to Monday next, a quarter before Eleven o'clock.

HOUSE OF COMMONS,

Friday, 29th June 1894.

PRIVATE BUSINESS.

THAMES CONSERVANCY BILL (*by Order*).

On the Order for the Adjourned Debate on the consideration of this Bill as amended, the 10th of July was mentioned on the part of the promoters for resuming the Debate on the Amendment proposed.

Mr. J. STUART (Shoreditch, Hoxton) said, that while he should offer no opposition to the date fixed by the promoters of the Bill, he should have preferred an earlier date. He and his friends would have been perfectly prepared to take the Debate on Monday next.

Adjourned Debate further adjourned till Tuesday, 10th July.

BARRY RAILWAY BILL.

*__Mr. A. WILLIAMS__ (Glamorgan, S.), who had a Notice on the Paper to recommit this Bill to Committee, and also a Notice moving an Instruction to the Committee, on behalf of the Glamorgan County Council, that a clause should be inserted in the Bill providing that the proposed line should be opened for passenger traffic within a reasonable period, said, he was glad to say it would not be necessary for him to move this Resolution. The House would remember that according to the opinion of Lord Balfour of Burleigh, before whom a similar Bill came, the Local Government Act of 1888 had imposed on County Councils the duty of looking after the interests of the public in railway matters, and especially when any new line was proposed to Parliament. In the case of this line, which was a public railway but was only used for mineral traffic, it was of great importance to the people of the district through which it would pass that it should be opened to passenger traffic as soon as possible.

MR. POWELL WILLIAMS (Birmingham, S.): May I ask you, Mr. Speaker, what is the Question before the House?

*MR. SPEAKER: The hon. and learned Gentleman appealed to me, and I was obliged to tell him that, under the peculiar circumstances of the case, he could not move the Instruction, and the hon. Member is now, I understand, prefacing with some remarks the withdrawal of the Notice. The hon. Member is not in Order to propose to make it a condition precedent to the sanction by the House of a particular line that on all the lines of the system of the Company accommodation should be provided for passenger traffic. It would be contrary to the practice of the House to impose such a condition on a Company before a particular line—a mineral line, on which no question of passenger traffic arises—is sanctioned. If thought desirable, general legislation should be invoked.

MR. POWELL WILLIAMS: Then the hon. Member is not in a position to make the Motion?

*MR. SPEAKER: No; the hon. Member is addressing the House by way of explanation and on the understanding I have mentioned.

MR. A. WILLIAMS, continuing, said, the Bill which was now reported to the House was a Bill for a small extension of the main line of the Barry Railway Company. This Company obtained an Act in 1884 in order to obtain communication from the dock to the coal district, about 12 miles away. From that year onwards there had been carried a large quantity of coal and large dividends had been earned, and there was now an application for extension of the main line powers being taken to carry passengers as well as minerals. Neither the Glamorgan County Council nor the public had any desire whatever to oppose the line. Indeed, they were anxious the line should be made. The only object in view in the action he was taking was that, in the interest of the Company and the public alike, the Company should be called upon to give some undertaking that within a reasonable time they would provide for passenger traffic on the new line. The accommodation was greatly needed, and he would appeal to the Board of Trade to bring their influence to bear in the matter.

*MR. SPEAKER: I have to point out that there is no Question before the House, as the hon. Member does not move the Motion standing on the Paper in his name. But the hon. Member has, perhaps, said enough as to the facts of the case and the policy involved. I do not think the discussion can be continued.

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): Would it be out of Order, Sir, for me to reply to the observations of the hon. Gentleman?

*MR. SPEAKER: I should not have permitted the hon. Member to have gone so far as I did if I had not known that there was a sort of sanction to what he said on the part of the Board of Trade.

MR. BRYCE: May I take it from what you have said, Sir, that I am at liberty to make a few observations?

*MR. SPEAKER: If there is a difference of view.

MR. BRYCE: In the nature of a response to the appeal made to the Board of Trade, I should like to say that I am glad that, by the ruling of Mr. Speaker, the Motion cannot be brought on, and that the hon. Member has not attempted to bring it on, for, whatever are the merits of the case, I should have considered it my duty to warn the House of the danger and imprudence of interfering with the procedure of Committees of the House, except in special cases—that is to say, in cases where questions are raised which could not be brought before the Committee or large public interests are involved. With regard to the appeal of the hon. Gentleman, I will say just this. I understand that the people of the district through which the new line will pass are greatly in need of railway accommodation. The attention of the Board of Trade has been called to the matter, and we are of that opinion. I understand the Railway Company have given some sort of indication that they will endeavour to bring about what is desired. On the part of the Board of Trade I can assure the hon. Member that, recognising the need that exists for passenger traffic along the line, they will consider it their duty to take every proper means of pressing upon the Company the necessity and desirability of opening the proposed line for passenger traffic as soon as they can possibly do so. That is to say, as soon as they have obtained, with or without Parliamentary powers, connection with the Taff Vale system. I hope that will be sufficient answer to what the hon. Member has said.

Sir T. FRY (Darlington) said, he desired to say a word on a personal matter. He understood the hon. Member (Mr. A. Williams) to say that the Committee had been placed in a position of great difficulty. He could assure the House that the Committee never had the slightest difficulty in coming to a decision. The same result was arrived at both before the Railway Commissioners and the Committee of the House of Lords.

QUESTIONS.

"THE COSTA RICA PACKET."

Mr. HOGAN (Tipperary, Mid): I beg to ask the Under Secretary of State for Foreign Affairs whether he is now in a position to state the purport of the latest Despatch from the Netherlands Government with respect to the claim for compensation submitted on behalf of the captain of the *Costa Rica Packet?*

*The UNDER SECRETARY of STATE for FOREIGN AFFAIRS (Sir E. Grey, Northumberland, Berwick): I hope to be in a position to give some information in a few days.

IRISH ORDNANCE SURVEY DEPARTMENT.

Mr. FIELD (Dublin, St. Patrick's): I beg to ask the President of the Board of Agriculture whether he is aware that a Circular has been issued by the Director General at Southampton approving of a reduction in the staff of Irish *employés;* and that a monthly notice has been given to those men, but no reference has been made to compensation although they have been in the service from five to fifteen years; and whether the Government intend to pursue this practice of summary dismissal in the Irish Ordnance Survey Department?

The PRESIDENT of the BOARD of AGRICULTURE (Mr. H. Gardner, Essex, Saffron Walden): I have made inquiry into this matter, and I find that it is not the case that any Circular has been issued on the subject of the reduction of the Ordnance Survey Department in Ireland, nor is there any practice of summary dismissal such as that suggested in the concluding paragraph of the question. A certain limited number of men, both in Ireland and in England, have received a month's notice, because their services are not required for the completion of the programme of the present year, which entails the employment of an increased number of engravers instead, and possibly the question of my hon. Friend is based upon this fact. It is not, of course, possible for me, in view of the varying character of the work of the Survey, to guarantee permanent employment to every man whom we temporarily engage, and in the circumstances I do not think the notice given can be said to be unreasonable. It would certainly be my wish that in the exercise of a difficult duty every possible consideration should be shown to the men concerned, and I am glad to say that in some cases the men will be entitled to gratuities under the Superannuation Act of 1887.

SALES UNDER "THE GLEBE LANDS ACT, 1888."

Sir J. SAVORY (Westmoreland, Appleby): I beg to ask the President of the Board of Agriculture whether he will arrange that notices shall be given to the Governors of Queen Anne's Bounty of sales proposed and effected under "The Glebe Lands Act, 1888," and whether he will direct a fuller Return of proceedings under the Act in the form submitted to him by the Governors?

Mr. H. GARDNER: Under the Glebe Lands Act of 1888, the Governors of Queen Anne's Bounty are entitled to receive notice of an intended sale in every case in which they are mortgagees or creditors of the benefice, and I have made special arrangements with a view to see that the requirements of the Act in this respect are duly complied with. I cannot enter into any general engagement as to the notification to the Governors of the receipt of applications to sell glebe lands in other cases, for reasons which I have explained at length in a letter which I have addressed to the Governors on the subject, but I shall be glad to supply such information as to sales effected under the Act as will enable the Governors to keep up full and sufficient records respecting the augmentations made by them, and I propose that the officers of my Department should confer with the officers of the Bounty Office as to the means by which this may be most conveniently effected.

BOVINE TUBERCULOSIS REPORT.

MR. FIELD: I beg to ask the President of the Local Government Board when the Bovine Tuberculosis Report may be expected to be issued? and in putting it I should like to remind the right hon. Gentleman that this is about the sixteenth time I have asked it.

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): I am afraid I can only give an answer such as I have given on previous occasions.

MR. FIELD: Is this matter ever going to be finished?

MR. SHAW-LEFEVRE: That does not depend on me. I can only give the answer of the Commissioners.

VISCOUNT CRANBORNE (Rochester): I recollect this question being raised two years ago.

MR. SHAW-LEFEVRE: The Commissioners are now considering their Report.

MR. FIELD: Cannot the right hon. Gentleman bring any pressure to bear on the Commissioners?

SIR C. W. DILKE (Gloucester, Forest of Dean): Is not the proper opportunity to raise this question on the Vote for Public Commissioners?

MR. SHAW-LEFEVRE: Certainly.

STEEL COMPANY OF NEWTON.

MR. KEIR-HARDIE (West Ham, S.): I beg to ask the Secretary for Scotland whether any Government orders have been placed with the Steel Company of Newton; whether he is aware that the steel dressers employed there have been on strike for over 13 weeks for an advance of ½d. per hour, the present rate being 6¼d. and the recognised Trade Union rate in the district 6¾d.; and that the places of the men on strike have been filled by labourers who are being paid 18s. per week; and whether the Government will at once put the Fair Wages Resolution of the House into force?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): The Steel Company are executing some work for the Admiralty, some of this being under a sub-contract with Messrs. J. and G. Thomson, of Glasgow. A complaint as to the wages which they pay under that sub-contract has been lately received through the Secretary for Scotland from the Associated Iron Dressers of Scotland, and is now under consideration at the Admiralty.

IMPERIAL DEFENCE.

COLONEL HOWARD VINCENT (Sheffield, Central): I beg to ask the Under Secretary of State for the Colonies whether, seeing that the Army and Navy Estimates annually presented to Parliament give the exact numbers of the Regular and Auxiliary Forces, Ships, and Seamen maintained by the United Kingdom for the defence of the Empire, and that the exact sum required for their pay, equipment, and training is voted by the House of Commons, as also the capital and annual cost of all Imperial fortifications and other defences, and that like information is published by all foreign nations, he will consent to inform the House, as a guide to adequately providing for Imperial defence, to what extent local assistance can be counted on from the self-governing colonies in the event of any emergency arising, and what has been the capital, and what is the annual expenditure incurred on these heads by Canada, Australasia, New Zealand, Cape Colony, and Natal?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): I cannot say what amount of local assistance would be forthcoming from each self-governing colony for Imperial defence in the event of any emergency arising, as it would largely depend on the nature of the emergency. But there can be no question as to the spirit of the colonies, and their readiness to assist the Mother Country, as was evidenced by the numerous offers of help received from all parts of the Empire during the operations in the Soudan. As regards the capital and annual cost, I will obtain the information the hon. Gentleman desires and forward it to him.

THE PLAGUE AT HONG KONG.

Mr. WEBSTER (St. Pancras, E.): I beg to ask the Under Secretary of State for the Colonies whether he is in a position to state as to the present aspect of the plague in Hong Kong; and what steps have been taken by the authorities in that colony to safeguard the sanitary condition of the inhabitants?

Mr. S. BUXTON: A telegram was yesterday received from the Governor of Hong Kong reporting that an improvement has taken place, and that the epidemic is abating. The total mortality to date has been 2,215. Despatches have just been received reporting as to the first outbreak, and the earlier stages of the plague, which appears to have been introduced into the colony from Canton. Energetic steps were taken by the Colonial Authorities to cope with it by the provision of special hospitals, the employment of additional medical men, a house-to-house visitation, and the regular flushing and disinfecting of all drains and infected houses. As regards the future, steps are already being taken to consider the question whether the water supply of the colony needs to be supplemented, to reduce the risk of future visitations of this kind.

THE ALBION COLLIERY EXPLOSION.

Mr. KEIR-HARDIE: I beg to ask the Chancellor of the Exchequer whether, seeing that close on 300 men and lads have been killed in the Albion Colliery explosion in Wales, and that the surviving relatives include a large number of widows and children, and other dependent relatives, the Government will vote whatever sum may be necessary to supplement any private funds which may be raised, in order to provide those rendered destitute by the explosion with an adequate subsistence?

The CHANCELLOR of the EXCHEQUER (Sir W. Harcourt, Derby): The facts of this lamentable case have been carefully considered, but it is too early for me to express an opinion upon it until the facts are more fully ascertained.

THE ATTERCLIFFE VACANCY.

Colonel HOWARD VINCENT: I beg to ask the Chancellor of the Exchequer if the Government will give an indemnity to Mr. George Hill Smith, the Unionist candidate for the Attercliffe Division of Sheffield, to Mr. Frank Smith, the candidate of the Independent Labour Party and Federated Trades Council, and to Mr. Battey Langley, the official delegate of the Government Whips, in respect of their election expenses, should the Committee find that the grant of the Stewardship of the Chiltern Hundreds to a person in a wrong name invalidates the Writ issued at the Government instance on Tuesday last; and, if not, how they will recover their expenditure should the election be declared null and void?

Mr. HUNTER (Aberdeen, N.): On a point of Order, I wish to ask you, Mr. Speaker, whether it is in Order to insert the statement in a question, "Official delegate of the Government Whips," a statement which is notoriously false?

***Mr. SPEAKER**: I entirely agree with the hon. and learned Gentleman, and had I seen the question it should not have appeared on the Paper in that form.

Sir W. HARCOURT: The answer to the question is in the negative.

THE CUSTOMS AND FOREIGN PRISON-MADE GOODS.

Colonel HOWARD VINCENT: I beg to ask the President of the Board of Trade if he is aware that the people of the United States, Canada, and other democratic communities prohibit the importation of all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labour, and that the proper authorities are authorised by law to make such Regulations as are necessary for the enforcement of that provision; could he explain why Her Majesty's Customs are alleged to be less competent to distinguish prison-made goods than the Customs officials elsewhere; and if he has consulted the Heads of the Customs Service on the matter?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): No, Sir; I have no information as to the practice of the Customs Authorities of the United States or Canada on the point referred to, though I believe that the so-called M'Kinley Tariff Act of the United States contains a provision forbidding the importation of prison-made goods, and that a similar provision exists in the recent Canadian Tariff Act. I do not know to what other States my hon. Friend refers in his phrase "other democratic communities." As at present advised, the Board of Trade do not know by what means it would be possible for the Customs Authorities of this Kingdom to determine whether goods imported in the ordinary course were or were not made in prisons abroad.

THE THAMES IRONWORKS.

MR. BENN (Tower Hamlets, St. George's): On behalf of the hon. Member for North West Ham, I beg to ask the Secretary to the Admiralty whether the Admiralty, after the recent statement made by the manager of the Thames Ironworks to the effect that his firm is prepared to build an ironclad at 20 per cent. less cost than the Government can do it when working overtime, is prepared to give an undertaking that some share in the construction of the next ironclad shall be given to the Thames yards in view of the distress prevailing in the East End of London, of the necessity of maintaining the existence of the present yards on the Thames as repairing stations in time of war, and of the well-known quality of the London work?

SIR U. KAY-SHUTTLEWORTH: The practice of the Admiralty, when ships are to be built by contract, is to invite tenders from selected firms, and to give the preference to those who tender lowest, provided that they fulfil all other necessary requirements, including conditions as to workmanship, date of delivery, and the other points usually specified when tenders are invited. Therefore, we cannot promise to give a preference, on the next occasion, either to the Thames Ironworks Company or to any other firm. Any such preference, or any departure from the present practice of competitive tenders, would open the door to suspicions of favouritism and jobbery, and would be highly undesirable in the public interests. The fact that lack of work and consequent distress has existed in certain shipbuilding districts is much to be deplored. But this condition is not peculiar to London. It is not admitted that the work for the Navy in the London district has been superior to that done elsewhere; for example, in Scotland and the North of England, where the recent orders have been placed with thoroughly competent firms. Nor do we admit that the Thames Company can build a battleship 20 per cent. cheaper than it can be built in a Government yard. It is not true that in order to build the dockyard battleships the men will have to work night and day. Overtime is being kept within very reasonable bounds, and is only resorted to temporarily in cases of necessity.

COMMANDEERING IN THE TRANSVAAL.

MR. GOSCHEN (St. George's, Hanover Square): May I ask the Under Secretary of State for the Colonies if he has received any further information as regards the present Mission of Sir Henry Loch?

MR. S. BUXTON: I am glad to be able to state that Sir H. Loch, who has been in personal communication with President Krüger at Pretoria, telegraphs that the South African Republic have agreed not to commandeer any more British subjects, and to enter into a Convention giving us a Most Favoured Nation Clause as regards military service. They have also agreed to extend the existing Swaziland Convention for six months. I must be allowed to express my indebtedness to those hon. Members who have more than once postponed their questions at my request.

GOVERNMENT CONTRACTS AND THAMES SHIPBUILDING FIRMS.

MR. MACDONALD (Tower Hamlets, Bow): I beg to ask the Secretary to the Admiralty whether his attention has been called to a letter which appeared in yesterday's *Daily Chronicle*, from the Managing Director of the Thames Iron and Shipbuilding Works, in which it is stated that the tenders sent in by that firm in December last for the construction of the *Powerful* and the *Terrible* were only £5,000 in excess of those of the successful competitors on the Clyde on a total of about £550,000; whether the construction of one of the new first-class battleships was offered to, and declined on the score of insufficiency of price by, a large Clyde firm, which was not the lowest on the tendering list, but that no similar offer was made to the Thames firm; whether the Thames firm expressed its willingness to construct one of these vessels at a less cost than the lowest price quoted from the North for the sake of finding some remedy for the distress prevailing amongst the workmen of the Thames; and whether he will lay upon the Table of the House a Paper specifying what firms were invited to tender for the new ships, what the amounts of the tenders were, and which of them were accepted?

Mr. KEIR-HARDIE: At the same time, I beg to ask the right hon. Gentleman whether his attention has been called to a letter published in the daily papers of Thursday, the 28th June, signed A. F. Hills, Chairman and Managing Director of the Thames Ironworks and Shipbuilding Company (Limited); whether the tender made by this Company for the two first-class cruisers *Powerful* and *Terrible* was only £5,000 in excess of those accepted, and the tender price was £550,000; whether the Thames Ironworks tender included French tubulous boilers of an experimental type which added £50,000 to the cost, so that deducting this sum the tender of the Thames Ironworks Company was £45,000 under that of the firm which received the contract; whether the Admiralty offered a Clyde firm which was not in the tendering list one of the ships to be built, and whether a similar offer was made to the Thames Ironworks firm; and, if not, will he explain for what reasons; and whether, in the interests of the 5,000 men out of work in consequence of their action, the Admiralty will reconsider the matter with a view to send one or more of these ships to be built in the East End of London?

Sir U. KAY-SHUTTLEWORTH: The statement that the tender sent in last December by the Thames Ironworks Company for the *Powerful* was only £5,000 in excess of those of the succesful competitors is not correct. The difference was much larger. The Thames Company also offered an alternative and lower price, but not as much as £50,000 lower than their tender for the ship as designed, upon a proposed design of their own with different boilers. But the introduction of tubulous boilers was an integral part of the design for which tenders were invited. The tubulous boilers as adopted in the *Powerful* and *Terrible* are not experimental. But it is useless to quote or discuss a tender upon a design not proposed or wanted by the Admiralty. Any tender that could be entertained must be in accordance with the design. I now turn to the case of the tenders for two battleships. When these had been examined in March an offer was made to a Clyde firm, as indicated in the question of my hon. Friend the Member for Bow and Bromley, because that firm was among those who had tendered lowest. The same offer was made at the same time to another of those who had tendered lowest—the latter firm accepted; the former declined. A similar offer was then made to a third firm, also one of the lowest tenderers, and accepted. The Thames Ironworks Company were not among the lowest tenderers, therefore no such offer could be made to them. Nor was any offer made to any firm not in the tendering list. After both the battleship contracts had been placed, the Thames Ironworks Company made proposals to build a battleship for the amount of the lowest tender or somewhat less, and asked for the transfer to them of the order for one of the battleships provided for in the dockyard programme. This proposal could not be entertained, because it would have deranged that programme and left one of the dockyards with insufficient work for the employment of its workpeople, thus necessitating their discharge in large numbers. With regard to the last question of my hon. Friend the Member for Bow and Bromley, he will recognise that the amounts of tenders which are not accepted cannot be published without a breach of confidence. But, as I have before stated, a Return will be presented, as soon as all the contracts are complete, which will give the amounts of the actual contracts made, as well as the name of each contractor.

Mr. MACDONALD: May I ask whether, in view of the fact that the Managing Director of the Thames Ironworks Company has published the figures in connection with the tender of that firm, the right hon. Gentleman will state by how much that tender was in excess of the tender of the Clyde firm ?

*SIR U. KAY-SHUTTLEWORTH: I cannot be a party to publishing anything prematurely. The amount of each contract actually made will appear in the promised Parliamentary Return.

MR. ALLAN (Gateshead) asked by whom the royalty for the French boilers was paid?

*SIR U. KAY-SHUTTLEWORTH: The royalty is part of the price which the Admiralty have to pay for the work.

MR. KEIR-HARDIE: Is it the case that the Thames Ironworks Company have been building these ships for many years past and have drafted a large number of skilled workmen into the locality; and is it a fact that, in consequence of the Government orders having been withdrawn from the firm, nearly the whole of these men have been out of employment for nearly two years? Will the Government give serious consideration to this matter?

SIR U. KAY-SHUTTLEWORTH: All has been done that could be done. The Company have been invited on every occasion to tender. They must take their chance with other firms as to whether they are successful or not. I much regret that workmen on the Thames should be out of work, but that is also the case in other parts of the Kingdom.

MR. KEIR-HARDIE: Is it not the case that this firm have offered to accept the tender for one of the ships on terms equal to the lowest terms accepted, and should not that remove the difficulty which appears to stand in the way of the Government?

SIR U. KAY-SHUTTLEWORTH: I have already explained how the case stands. The Thames Ironworks Company was not among the lowest tenderers, and therefore they were not successful.

MR. TALBOT (Oxford University): Is it the custom to allow tenderers to revise their tenders and so to bring them down below a tender which has been accepted?

SIR U. KAY-SHUTTLEWORTH: Such a course would be most objectionable. Sometimes, of course, there are circumstances which make the lowest tenderers unacceptable.

MR. GIBSON BOWLES (Lynn Regis): Were the Company in question among the lowest tenderers?

SIR U. KAY-SHUTTLEWORTH: They were not only not among the lowest, but they were very much higher than those whose tenders were accepted.

WIMBLEDON RIFLE RANGE.

MR. MACDONA (Southwark, Rotherhithe): I beg to ask the Secretary of State for War whether he is aware that on Monday last, 25th instant, whilst a large number of children and their parents were enjoying a holiday treat on Wimbledon Common, a bullet was heard by Harry Harvey, one of the rangers of the Common, and a young lady artist who was sketching at the time near to Queen's Mere Lake, at five minutes past 5 o'clock, passing a few feet over their heads, being a spent bullet shot from the rifle range near there; and whether he will, if this be the case, countermand the order he has recently given for practising on this range until the Committee now taking evidence upon the subject has made its Report?

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): No, Sir. The incident referred to in the question has not been brought to my knowledge, and in the absence of more definite information I am not prepared to stop practice at the ranges. I expect in a very few days to receive the Report of the Committee appointed to consider how far the ranges can be safely used.

PEERS AND THE NEW LOCAL GOVERNMENT ACT.

MR. CORNWALLIS (Maidstone): I beg to ask the President of the Local Government Board how a Peer who is owner of property in a parish, but does not occupy such property, is to have his name inserted on the list of parochial electors for that parish, seeing that his name is not inserted on either the Parliamentary or Local Government registers?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): A Peer who is an owner of property in a parish, but does not occupy property in that parish, will not be on the Register of parochial electors of the parish. In this respect Peers will be in the same position as women who are the owners, but not the occupiers, of property.

DEATH DUTIES ON PROPERTY OUTSIDE THE UNITED KINGDOM.

MR. GIBSON BOWLES: I beg to ask the Chancellor of the Exchequer whether he can inform the House what was the total value of property situate out of the United Kingdom on which Legacy or Succession Duty was paid in the year 1891-92, and the total amount of the duties levied thereon; whether he can state what portion of that total value represented property situate in foreign countries, and what portion represented property situate in British Possessions, Colonies, or Dependencies; and whether any estimate has been made by the Inland Revenue Commissioners, or otherwise, of the total value of property situate out of the United Kingdom which will probably become liable in any one year to the Death Duties imposed by the Finance Bill, and of the amount of the duty thereon; and, if so, whether he will state what that estimate is?

SIR W. HARCOURT: No statistics of the amount of Legacy and Succession Duty attributable to property outside the United Kingdom have been kept in the past. As far as can be judged from a large number of cases recently examined, the proportion of foreign to colonial property is about two to one. No such estimate as is referred to in paragraph 3 of the question has been framed.

THE LAW OFFICERS OF THE CROWN.

MR. POWELL WILLIAMS (Birmingham, S.): I beg to ask the Chancellor of the Exchequer whether he can now inform the House what are the revised conditions under which the Law Officers of the Crown now hold their offices?

SIR W. HARCOURT: A Minute dealing with this matter will be laid upon the Table to-night.

"ARMY HIGHLOWS."

CAPTAIN NORTON (Newington, W.): I beg to ask the Financial Secretary to the War Office what price is now paid for the boots known as "Army highlows," and what firm or firms contract to supply these boots?

THE FINANCIAL SECRETARY TO THE WAR OFFICE (Mr. WOODALL, Hanley): The prices now paid for Army highlows are, for hand-sewn boots, about 10s. 6d., and for machine-made boots about 9s. The supplies are made by 30 firms, a list of whose names is at the disposal of the hon. Member if he wishes for it.

METROPOLITAN POLICE BOOTS.

CAPTAIN NORTON: I beg to ask the Secretary of State for the Home Department in what way an inquiry into the quality and comfort of the boots supplied to the constables of the Metropolitan Police Force would be inconsistent with the discipline and good government of that body, seeing that similar action has not had this effect in other forces of the same character where the standard of discipline is equally high; whether it has brought to knowledge that no representations as regards the inferior quality, fit, and finish of the boots supplied have been made to the authorities owing to the fact that the making of complaints freely to their officers in all forces under discipline is much discouraged, and is even more detrimental to the future welfare of the complainants than it would be in the case of *employés* in private factories and workshops; and whether, with a view to giving greater efficiency to this large force upon whom the safety of London depends, he will consider the possibility of putting an end to the contract under which they are supplied with boots?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): My hon. Friend is mistaken in assuming that an inquiry into this matter (*i.e.*, the quality and comfort of the boots supplied to the constables of the Metropolitan Police) has been refused. On the contrary, it has been, and is being, carefully investigated by the Chief Commissioner himself. What I deprecated as obviously inconsistent with the discipline of the Service was an inquiry from outside. It is not the fact, as suggested, that representations from the men to their officers on matters affecting their comfort are discouraged or are followed by injurious consequences to those who make them. The Commissioner is personally and actively interested in the comfort and welfare of the men under his command, and is always ready to give full attention to any complaints for which there is the smallest foundation. As I have more than once stated, the whole question is receiving careful consideration, but I have no power to put an end to the existing contract.

THE COAL STRIKE IN SCOTLAND.

MR. KEIR-HARDIE asked the Chancellor of the Exchequer whether the coal strike in Scotland, affecting 70,000 men, had also thrown 30,000 skilled workers and others out of employment, and whether he would advise the Government to offer their good offices to both sides in the dispute, with a view to bringing it to a speedy termination?

SIR W. HARCOURT: Of course, it would not be a good thing for the Government to intervene without knowledge of the facts and the disposition of the parties in relation to such intervention, and I have no knowledge at this moment of the state of the question which would enable me to express an opinion. Of course, if the Government felt they could render assistance they would be only too happy to do so. But I must not be taken as expressing an opinion upon a subject as to which I have not the materials to judge.

THE COURSE OF PUBLIC BUSINESS.

MR. GOSCHEN asked the Chancellor of the Exchequer whether, as the House appeared to be now within measurable distance of the close of the Committee stage of the Finance Bill, he could not, for the general convenience, state what business or class of business he proposed to take between the Committee and Report stage?

SIR W. HARCOURT: I propose to take Supply.

MR. GIBSON BOWLES: What Supply?

SIR W. HARCOURT: It will be necessary to take Supply during several days, and I will announce later the order of Supply.

MR. WOLFF (Belfast, E.) asked whether some steps could not be adopted to enable the Government Arbitration Bill to be proceeded with?

MR. BRYCE said, the Government Bill stood for the Second Reading, and it had been several times stopped. He was anxious that it should be proceeded with, and he was quite willing that two other Bills on the same subject should be read a second time, and that the three should be referred to a Grand Committee. In these circumstances, he hoped the feeling of the House would be in favour of allowing the Bills to proceed and giving one or other of them a chance of being passed into law.

*SIR M. HICKS-BEACH (Bristol, W.): As there is a difficulty in making a quorum in a Grand Committee at this time of the year, would it not be better to deal with the Bills in Committee of the Whole House?

MR. BRYCE: I will consider that point, but I think the Bills are considered of so much importance that there would be little difficulty in maintaining a quorum in a Grand Committee.

SIR J. LUBBOCK (London University): May I suggest that, as there are points on which it will be desirable to take evidence, it would be more convenient to refer the Bill to a Select Committee.

MR. BRYCE: It is my distinct opinion that the best course will be to send the Bill to a Grand Committee.

MR. SEXTON (Kerry, N.): What interval will elapse between the Committee and Report stages of the Finance Bill, and what business will follow?

SIR W. HARCOURT said, it would be necessary to have three or four days between the Committee stage and the Report stage of the Finance Bill, and it was proposed to devote that interval to Supply. A Bill of that character required to be carefully examined and revised on leaving the Committee. He scarcely dared to hope for the finish of the Committee stage that evening, but at all events he hoped it would be finished on Monday, and if it were, they would perhaps devote the rest of the week to Supply. That was his present opinion, subject to reserve and any change that might be found to be necessary.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 28th June.*]

[TWENTY-SECOND NIGHT.]

Bill considered in Committee.

(In the Committee.)

Clause 31.

Amendment again proposed, in page 19, line 5, to leave out the words "reduced by a sum equal to one-tenth part thereof," in order to insert the words, "assessed on the nett profits derivable from an estate."—(*Mr. Newdigate.*)

Question again proposed, "That the words 'reduced by a sum' stand part of the Clause."

COLONEL KENYON-SLANEY said, the Chancellor of the Exchequer had very many times affirmed that the principle of his scheme was equality of treatment as between realty and personalty, and whenever an Amendment was moved in favour of realty it was met by the argument that, as there must be equality of treatment, the Amendment could not be accepted. What they were asking for was that realty should be treated on the same footing as personalty. Personalty could claim to be assessed to the Income Tax on the profits made, and their object was that realty should have the same benefit. The landowners have been twitted with not having conducted their affairs in a business-like way. By this Amendment, however, they were asking that landowners should be allowed to manage their estates in the same way as commercial businesses were managed, and be subjected to taxation on the same principle as traders. It was most unfair, when they asked for this equality of treatment, that it should be refused to them on the ground that it would involve an increase of Government machinery to meet that demand. That meant that a demonstrable inequality was to be maintained because the machinery of the Government was inadequate to the discharge of necessary duty. Surely it would be enough to ask for delay until the machinery could be increased. The right hon. Member for St. George's, by his Budget, gave farmers the option, on the production of accounts, of being assessed under Schedule (D) as though they were traders, and many Scotch farmers and some English farmers had availed themselves of this privilege. There was a good deal of misconception as to what was really meant by the difference between the gross income and the net income of an estate —that was to say, when it really reached the pockets of the landlords. In one case in which he had verified the items the gross income was £2,917 and the net £1,279. The difference did not include a single farthing for luxuries, nor for the maintenance of the mansion and grounds, for keepers or for stables; it included simply the expenditure without which the estate could not be maintained, and without which the estate would not yield any income. In another case in which there was more cottage property the gross was £700 and the net £500. Then, coming to a typical small property, he found a case in which the income was £707 a year, which it took a sum of no less than £533 to maintain. Such cases showed that the Amendment was based on the principle of justice and equality, and its supporters impaled the Government on the horns of a dilemma, which was that they denied equality because of the defects of their machinery, or they refused to amend their machinery in order to do justice. It might be urged that this Amendment was impracticable, and that they were not going the right way to gain the end they had in view. He could not, however, accept that as conclusive, because if what they asked for was an act of justice it stood to reason that the machinery of the Government ought to be altered so that their end would be met. It might be said that they could make a better bargain for those who had entrusted their interests to them if they fell back on a subsequent Amendment. Until these arguments were put before him in support of the subsequent Amendment he must support the Amendment before the Committee.

*SIR M. **HICKS-BEACH** (Bristol, W.) said, he had given much attention to this matter, and he hoped to be able to convince his hon. Friend that it was not only necessary in the interests of the Revenue, as the Chancellor of the Exchequer properly stated last night, but it was also in the interests of the taxpayer that this Amendment should not be pressed. On the whole, his view was that the matter should be dealt with on the basis adopted by the Government. It had been universally admitted that a deduction for repairs should be arrived at in some way or another from the gross assessment under Schedule (A) before the Income Tax was levied. The Government had proposed that this deduction should be made upon a fixed scale such as that which had reference to assessments to the poor rate; but his hon. Friend behind him had proposed that the actual expenditure should be allowed in every individual case according to the system which now prevailed in reference to Schedule (D) of the Income Tax, and that the person assessed should be compelled to prove to the satisfaction of the Commissioners of Income Tax—which in practice generally meant to the satisfaction of the Surveyor of Taxes—that a certain sum had been expended for repairs, which might be allowed by way of deduction from the assessment. They were not now discussing the question of principle, but only the way in which it could be applied. The Chancellor of the Exchequer had very properly contended that as a matter of practice it would be impossible for the Commissioners of Income Tax to apply this principle in the 8,000,000 separate cases of assessment under Schedule (A). He must say that he thought the arguments of the right hon. Gentleman were very forcible. Would the House let him put the other side of the case? How would it be with the taxpayer if the Amendment were accepted? He thought it would be felt to be an intolerable nuisance to the large number out of the 8,000,000 persons who were separately assessed, who were occupiers and not owners, if they were compelled to prove every year in every case the amount that not they, but the owners, had expended on repairs to the property for which they were assessed, before the deductions from the tax were allowed. No doubt, as every owner of landed property knew, repairs might amount to a very large proportion of the rent received if repairs and improvements were reckoned together. It was very difficult to separate them; for he had hardly ever spent any considerable sum in repairs without also making improvements, and that, he thought, would be the experience of most people. Therefore, if the Amendment of his hon. Friend were carried, it would make it necessary that the occupiers who were assessed should divide the amount of money spent upon repairs to the property by the owners from the amount spent upon improvements. He expected that if they did that the amount expended in repairs would not come up to the percentage anticipated. But that was a matter for future discussion, not for discussion upon the present Amendment; and he thought with regard to this a forcible argument had been urged by his right hon. Friend the Member for the Sleaford Division, when he pointed out the effect of the enormous decrease of rental of agricultural properties in the last 10 years. It had happened in many cases that the gross rental of agricultural property assessed to Schedule (A) was now only half the amount it was 10 years ago, though repairs remained the same: so that the proportion of the gross rental which had to be expended in repairs would be much greater now than 10 years ago. That was a fair argument, which he was sure would be considered by the Chancellor of the Exchequer when they came to deal with the question of what the percentage of the allowance which was to be made should be; but he was bound to say he thought his hon. Friends were advocating an Amendment which would cause a great deal of difficulty in proposing that the allowance should be on the system adopted in Schedule (D) instead of on the basis proposed by the Government. He did not think the average allowance for repairs under Schedule (D), which was closely limited by the words of the Act, amounted in practice to more than 10 per cent. He thought his hon. Friends were making a mistake in pressing forward their view as against the basis which the Government had adopted; and if he might venture to do so, he would express to them his earnest desire that the Amendment should be withdrawn, so that they might take a fresh discussion on the proposal of the Chancellor of the Exchequer, in course of which they might perhaps be able to convince him that he ought to go somewhat further in the direction of doing justice to agricultural properties.

MR. GRANT LAWSON (York, N.R., Thirsk) said, he was very sorry to have to disagree with his right hon. Friend who had just sat down. He would not, however, have risen, except that he thought he saw a way out of the difficulty. He was quite aware that the question was not now to be discussed as one of principle. It was one of administration, possibility, and convenience. So far as the logic of the case was concerned, there was no reason that he could see why a single word should be said against the Amendment of his hon. Friend. Equity required that as traders had their Income Tax levied upon their net income, that landowners should not be treated in a different manner. They were not a class by themselves to be treated specially by the Chancellor of the Exchequer. The answer to this Amendment seemed to be that the Income Tax Commissioners could not afford to take the time and trouble necessary to give effect to it. Up to that moment it appeared to him that the Amendment had not been read in its proper connection with the Bill. He did not think any hon. Member would maintain that there were 8,000,000 separate occupations of land in the country. Of course, the fact that the Amendment dealt only with land was a blot upon its logical perfection, but it did away with the argument that 8,000,000 separate assessments would have to be dealt with. The land in this country was in comparatively few hands, and it would not be necessary to count each occupation. When counting the assessments under Schedule (D) the Inland Revenue authorities did not count each separate shop or business, but they counted the number of traders. In the same way, under Schedule (A), it would not be necessary to count each occupation of land, but only necessary to count the number of owners. It was necessary to make certain deductions from the assessments, and all the Amendment asked was that when the assessments were reconsidered for the purpose of making these deductions they should be reconsidered on a rational basis—the basis of making them correspond with the value of the land. In a case where there was one owner but a large number of occupiers, it would be more convenient to collect the money from the one owner than from a multiplicity of occupiers. The Chancellor of the Exchequer did not deny the abstract justice of the proposal, and the Secretary to the Treasury (Sir J. T. Hibbert) had said that if it could be carried out it would be an equitable arrangement. Under those circumstances, he (Mr. Lawson) would offer to the Committee his suggestion as to the best method of carrying it out. There was an Amendment standing a little lower down on the Paper in the name of the hon. Member for the Loughborough Division of Leicestershire (Mr. Johnson-Ferguson). That Amendment proposed to make it optional whether the owner of land should accept the concession of the right hon. Gentleman under Schedule (A) or place himself under Schedule (D), and it also proposed that when the assessment was once made it should be valid for seven years. If the right hon. Gentleman was prepared to receive that Amendment favourably he (Mr. Lawson) thought his hon. Friend (Mr. Newdigate) would be well advised in withdrawing his Amendment. If the only objection to the Amendment was that it would largely increase the number of assessments required to be made, it was obvious that the Amendment of the hon. Member for the Loughborough Division would meet that objection. He was sure that the Chancellor of the Exchequer desired that there should be equality in his proposals, but there was no way of making the tax fall equally unless it were made to fall upon the net income of all classes, and not merely upon the net income of traders. He hoped that if the Chancellor of the Exchequer did not intimate that he would accept the Amendment of the hon. Member for the Loughborough Division, his hon. Friend (Mr. Newdigate) would adhere to his Amendment, as it appeared to be the only means Members had of protesting on behalf of the landowners that they desired to be treated on the same footing as the traders.

*MR. JOHNSON-FERGUSON (Leicestershire, Loughborough) said that, after what the hon. Member, who had just sat down had said, he thought he should not be acting honourably to Members opposite if he allowed them to withdraw the present Amendment on the supposition that he would afterwards move his. After hearing what the Chancellor of the Exchequer had said as to the absolute inability of the officials of Somerset House at present to undertake the collection of this revenue under Schedule (D), and the remarks made by the right hon. Member for Bristol (Sir M. Hicks-Beach), he did not think it would be fair to the Committee for him to move his Amendment and waste the time of the Committee by its discussion. He thought they would have certain facts of importance to bring forward when they discussed the Amendment standing next on the Paper, and he hoped the hon. Member opposite (Mr. Newdigate) would either allow a Division to be taken at once or would withdraw the Amendment, so that the Committee might proceed to discuss matters of more practical importance.

Colonel BRIDGEMAN (Bolton) said, he entirely disagreed with his right hon. Friend the Member for Bristol (Sir M. Hicks-Beach). His right hon. Friend had referred to the difficulty of discriminating between what were properly described as an improvement and what ought to be described as repairs. The real test would be whether there was any increase in the rent in consequence of the money being spent upon the property. All large owners of agricultural land knew that whatever improvements they made, and whatever money they spent upon such improvements, they obtained no increase in their rent-roll. No doubt Members who took an interest in agriculture would have noticed the evidence given a few days back by the Duke of Richmond before the Royal Commission on Agriculture. The Duke mentioned the immense sums spent in late years on his large estates, and showed that there had been no increase in his rent-roll in consequence of his expenditure. In a case of this kind he (Colonel Bridgeman) thought that the alterations effected must be regarded as necessary repairs, and not as improvements that added to the value of the property. There was no addition to the value of property unless the rent-roll was increased.

Mr. HENEAGE (Great Grimsby) said, he wished to join in the appeal made by his right hon. Friend the Member for Bristol (Sir M. Hicks-Beach) to the hon. Member for the Nuneaton Division (Mr. Newdigate), that he should withdraw his Amendment and allow the Committee to proceed to business. It was quite clear that it was impossible to carry the Amendment. He (Mr. Heneage) had himself intended originally to put down an Amendment of the same description, but having, like the Member for Bristol, looked very carefully into the matter, he saw so many objections to it that he had refrained from doing so, and had put down a different proposal. No doubt the system suggested in the Amendment would be much more equitable to landlords than the system proposed in the Bill, because under it everybody would get practically what they deserved to get, whilst under a hard-and-fast line those who deserved the least would get the most, and *vice versâ*. He thought the Committee ought to try and get some extension of the deduction proposed by the Government.

Mr. W. LONG (Liverpool, West Derby) said, the right hon. Gentleman had attributed to his right hon. Friend (Sir M. Hicks-Beach) language which he certainly never used. It was quite true that his right hon. Friend had expressed his opinion that the Amendment would not effect its object, but he had not said that the Committee in discussing it was not engaged upon real business.

Mr. HENEAGE said, he had not meant to say that. What he had meant was, that the subject was pretty nearly threshed out, and that it would be better now to divide upon it and proceed with fresh business.

Mr. W. LONG said, the Amendment raised a very large question. It was clear from the speech of the Chancellor of the Exchequer and the speech of his right hon. Friend (Sir M. Hicks-Beach) that there was no difference between the two sides of the House as to the desire to meet the owners of agricultural land as fairly as they could be met and to have regard to the exceptional circumstances in which they were situated. The speeches that had been delivered from the opposite side of the House and by his right hon. Friend (Sir M. Hicks-Beach) had been addressed to the practical difficulties in the way of adopting the Amendment. He (Mr. Long) was very unwilling to look a gift horse in the mouth or to show any want of appreciation of the desire of the Government to meet the owners of real estate, and he was also very reluctant to find himself differing from his right hon. Friend (Sir M. Hicks-Beach), for whose opinion and guidance he had always had the greatest respect; but he could not help thinking that it would be desirable to adopt the Amendment. It had been admitted that the justice of the claim was fairly established, and, that being so, he thought hon. Members had a right to discuss, not at any undue length, a proposal of such importance. Under this Bill a man was to be taxed not according to the amount he received, but according to the value of the estate from which he received it. This principle was not carried out in regard to the Income Tax, but the position was a very unsatisfactory one. He would take two cases of men succeeding to large landed estates. In the first case the property had been kept in good order, while in the other instance the reverse was the case, and the successor had during his tenure transferred a very large sum quite out of proportion to his receipt in bringing the property into a proper condition. The policy of the Government, however, was to ignore the fact that the man had to pay so largely for succeeding to an estate in this condition, and to fix an equal percentage of deduction for both the cases he had mentioned. The man who had to spend a large sum in keeping up his estate for the benefit of his successors, and for the benefit of the community at large, was to be allowed no larger deduction than the man who, on succeeding, found everything in good order, and consequently had a much larger income to spend. It therefore worked out in this way: that a man might pay a large Death Duty, and pay a large sum in respect of repairs, whilst his neighbour, paying possibly a small sum for Death Duty, would get a larger income, and would have exactly the same remission. That was an illustration that must be familiar to everybody who had watched the history of landed estates in this country. It pointed to the fact that, if the difficulties in the way of some such system as that the hon. Gentleman had pointed to were only of administration, they ought not to stand in the way. The Committee had now become tired of listening to the complaints and sorrows of the landed interests, but that was only because they were anxious to conclude their business, and did not care whether land was injured or whether it was not. But he could assure the Committee that this new taxation, which was falling on land, would be felt very seriously. It was possible that the large number of assessments the Chancellor of the Exchequer had referred to formed an insuperable objection, but he would make one suggestion. He would suggest that a remission might be made on the form in which the Income Tax-payer proceeded when he claimed that he had been unduly taxed by allowing the owner of real estate to appeal to the Commissioners in instances where it was thought that he had been unduly assessed, producing at the same time a statement of outgoings in connection with the property showing what was the net remainder of the receipts. This remedy was a rough-and-ready one no doubt. The surveyors had hitherto insisted, with considerable determination, on maintaining what they believed to be correct, and the owners of property had not thought it necessary to press their case intensely. But now the position would be changed. The taxation would be increased, and the owners of real estate, already overburdened with taxation, would be inclined to appeal to the Commissioners. If the Chancellor of the Exchequer could see his way to go beyond the fixed amount of remission in the case of owners of real property who were heavily burdened, through no fault of their own, he would be taking a course which, without a doubt, he would be glad to take. In 99 cases out of 100 the burdens had been created not for the enjoyment of the tenant for life, but in order to improve the property—in order that the farms might be better arranged and more usefully occupied by the tenant. Whether through payment of interest on mortgages or payment on the up-keep of estates he ventured to say that the position of landowners was a very hard one at the present time. He gladly and cordially acknowledged that the Chancellor of the Exchequer had in a previous speech shown the Committee that he was fully alive to the difficulties under which they were labouring, and he (Mr. Long) believed that if the right hon. Gentleman could see his way to dispose of the administrative difficulties he would find it an easy matter to adopt his suggestion. If the Amendment led to any such result as that, hon. Members would feel that their time had not been wasted. If on the other hand the right hon. Gentleman was unable to made any concession of the kind, they could only hope that what had passed on this occasion would have prepared him to be a little more generous towards land when they came to deal with the fixed amount of remission. When the right hon. Gentleman had said that they were proposing especially advantageous terms to property in houses he forgot that he himself differentiated between the ownership of land and houses. Therefore, in whatever suggestion they had made they had only been following the right hon. Gentleman's example.

MR. HENEAGE said, it was hard that he should be accused of not giving reasons for what he had said. He had accepted the speech of the Member for Bristol as explaining exactly the views he held himself. What he had said referred to the great inconvenience and well-nigh impossibility of differentiating between improvements and repairs. He believed that the most practical way of dealing with the question was the mode which the Government had proposed, though he hoped that the Chancellor of the Exchequer would be a little more liberal.

MR. GOSCHEN: I think it almost due to hon. Gentlemen on this side—the Chancellor of the Exchequer having especially alluded to me yesterday—that I should say a few words on this question. I agree with my hon. Friends on this side of the House in thinking that this is an extremely important question, but the difficulty is whether allowances will ever be satisfactory to constitute an average. The circumstances of estates are so different that allowances which would be ample and generous in one part of the country would not cover the justice of the case in another part of the country, or on different kinds of estates. That is the difficulty in which we find ourselves. The Chancellor of the Exchequer will, I think, admit that it is not a question of giving more or less money, but how to distribute it, and the representatives of property are themselves not agreed what will be the best mode of distributing it. I think the Committee will feel, looking at the importance of this case, that this discussion has not been a waste of time, even though hon. Members may not carry their point, and that it is the case that the administrative difficulties are insuperable. Two different points of view have been laid before the Committee—one by the right hon. Member for West Bristol, and the other by the right hon. Member for Sleaford. It is thought in the one case that it would be an advantage to land to have a fixed allowance, and in the other that it would be of advantage to accept the Amendment. What is clear is this—that on those owners of property where the outgoings are very large no system of average can ever be perfectly satisfactory, or can come home to their sense of justice. The whole House will be agreed upon this, that if we could do it, it would be desirable that no man should be taxed on a higher income than he actually makes. What my hon. Friends feel is that the system proposed by the Government is one which, with every desire to be equitable, can scarcely meet that sense of justice which they think is involved in this case, and it is necessary to prove to them, I think, more elaborately than has been done by the Chancellor of the Exchequer—if he will allow me to say so—and to bring home to them very distinctly, that every effort will be made to make additional arrangements to meet the administrative difficulties alluded to by the right hon. Gentleman. Hitherto the matter has not perhaps been of so much importance, because land is favoured as regards the Death Duties, and has put up with this injustice. I think, so far as the present system is concerned, it must strike anyone whose business is in land that he must pay upon an arbitrary assessment, while a man whose business is in trade pays upon the exact amount he makes; and nobody can have listened to the speech of my hon. Friend, who moved this Amendment last night, and who pointed out the deductions which are enjoyed by trade, without feeling that those who trade in agriculture, corn, and cattle, are placed in a very difficult and disadvantageous position as regards their assessments. The Government reply that the administrative difficulties are so great that the proposal would practically take the whole Income Tax to pieces, and that a different system would have to be inaugurated. I think the difficulty with regard to the 8,000,000 assessments is not precisely that put by the right hon. Gentleman, because if you were, by a change in the system—which I admit would be a very great change—to deduct the individual owner of the property, then, of course, you enormously diminish the number of persons with whom you have to deal, and you might more easily arrive at an administrative system on this basis; but I must frankly say that from all I have learned the reconstruction of Schedule (A) on this Paper is a matter that could not be taken in hand in the course of a few months. I understand that the administrative difficulties connected with the Death Duties will be enormous. The Department will have the reconstruction of a vast system of taxation, and to put two reconstructions upon them would, I gather from the Chancellor of the Exchequer, almost break them down. It is extremely difficult for myself to contend against a declaration of that kind; but if that is so, I should wish to follow up what has been said by my hon. Friend who has just sat down, and that is, whether the Government cannot consider whether, in cases which are not covered fairly by the average, there are not certain claims which might be entertained on the principle that the Government does not wish to tax incomes above their real amounts. The Committee will be aware that where abatements of rent are made by the landowner, he may appeal for a return of the tax. Then there is the question of Land Tax. I know some very high authorities say that there are few bad debts in land. I do not know that myself; but at all events we know that in Ireland the losses from arrears are extremely great, and it does seem to me an injustice, not only upon the landowners, but upon any class of the community, if bad debts are to be treated as income. We heard yesterday that bad debts are allowed in trade, and I throw it out as a suggestion whether the case of bad debts should not be allowed to be considered by landowners in the same way as bad debts are allowed to be considered by other classes of the community, and whether some system cannot be devised by which men should not pay largely more than they themselves receive. It is no answer to say that the Government must have an average. Notwithstanding all the years I have been at the Treasury, I have never been able to see the justice of an average as regards the taxpayer, though in regard to the Death Duties an appeal has had occasionally to be made to an average. The argument that it would be against the State is one which will never come home to the taxpayer himself, and the fact that the allowance which may ultimately be arrived at is one which is a fair average can scarcely be conclusive as regards bad debts. I cannot support the Amendment of my hon. Friend, because it has been stated so strongly that Schedule (A) would entirely break down under it; but although it cannot be accepted, at the same time the Debate has shown that there are strong reasons for considering whether, in the case of estates where a much larger tax is imposed than the amount actually received, in some way or other arrangements could not be made to diminish the injustice which, I am sure, no one would wish to see exist.

Sir W. HARCOURT: I am sure gentlemen sitting on the other side of the House will be pleased at the prospect that at some future time—an early future time—the right hon. Gentleman the Member for St. George's will be ready to re-construct the Income Tax. [Mr. Goschen: I never said so.] But he has also very fairly admitted the great administrative difficulties and changes which the Amendment would involve, that in order to carry it out it would be necessary to revolutionise the whole system of the Income Tax; in fact, that it would be necessary to devise a new Income Tax altogether, and to place it on a new basis entirely. The present Income Tax is levied, as I pointed out not long ago, not upon the owner, but upon the occupier, and the occupier has the right to recover the tax from the owner. The great mass of these assessments depend upon that ground. The Income Tax authorities have no such knowledge as would be required by this Amendment, nor have they the means to acquire it. Therefore, you must revolutionise the whole basis of the Income Tax; the Amendment would practically destroy the plan of the Income Tax. I do not complain at all that this matter has been brought forward for discussion; it is a very proper one to be considered, and the discussion may throw light in the future upon the changes which may possibly be made. I do not express any opinion upon that, but I will ask the hon. Member who has made this Motion not to press it, for he must see that it cannot succeed, and even if it does it will be impossible to carry it out at the present time. I shall be perfectly ready to discuss the matter with hon. Members. There is one point I should like to observe upon. What the right hon. Gentleman the Member for St. George's said on the subject of land is true. Any average charge may be too much for one man and too little for another, but for convenience of collection every Local Authority acts upon that principle. I do not propose to discuss this matter further now. I hope the hon. Member will be satisfied with having so ably brought it forward, and I hope he will also be satisfied with what has been said by two Ex-Chancellors of the Exchequer, that it is a thing which cannot now be done practically, and that he will allow us now to proceed with the other proposals on the Paper.

MR. FORWOOD (Lancashire, Ormskirk) said, that this matter had been discussed principally by those who were directly interested in land. As one who had the smallest possible connection with land, he would like to say a few words before it was disposed of. This Bill absolutely revolutionised the position land had hitherto held in the taxation of the country. There had been undoubtedly very good reasons why there should be a distinction between the principle on which the Income Tax was levied on trade and that on which it was levied upon land. Land had had a benefit hitherto which personal property had not had, and now when both were placed in the same position he thought it was right that at the earliest possible moment the system of taxation should be equalised on both forms of property in regard to the Income Tax as well as the Death Duties. His experience had relation to trading and manufacturing concerns and not to land, but he could not possibly see why the manufacturer owning a factory, whether a Joint Stock Company or an individual, should be allowed, as at present, to place to the debit of his manufacturing account all the costs and charges to which he was subjected in earning his profits, while the landowner whose plant was his land was not allowed to deduct the sums expended in draining and hedging that land. He thought the system of an average allowance might be most unsatisfactory and unfair between one part of the country and another, and it also might be most unfair to the trading interests. There could only be one safe system of justice to go upon, and that was to find how much went into a man's pocket which he was able to spend from the occupation in which he was engaged. The Chancellor of the Exchequer had urged that there were administrative difficulties in the way. He quite understood that there were 8,000,000 assessments, as had been stated, but there were not 8,000,000 individuals concerned. There were 8,000,000 estates and tenements in this country, but they belonged to a comparatively small number of people. Now the tax was raised from the occupiers, and as the Chancellor of the Exchequer had said he did not know who the owner was and did not care, because he got his tax from the occupier. But why should not the owner of that property make just the same return to the Income Tax Commissioners that traders had to make? Then the Chancellor of the Exchequer would be in this position as against the property owner, which he did not occupy as against the trader: that he could compel the occupier of the property to return to him the name of the owner and the amount of rent paid, and thus check the returns of the owner. He admitted that there were administrative difficulties in undertaking a scheme of this sort at once, but where there was a will there was a way, and he was satisfied in collecting the tax from the property owners the right hon. Gentleman would have a better security and a better check than he possibly could have in the case of the trading classes. He would give an illustration which had occurred within the last two or three days, with the object of showing how unfairly the present system of taxation worked in the levying of the Income Tax upon traders as compared with landowners. A large manufacturing undertaking was built up by advertising; the cost of that advertising was a trade expense, and that was deducted yearly from the income. But what did they see as the result of judicious advertising? It was this: that while a man deducted this as a charge over a number of years before he paid Income Tax, yet in due time he was able to sell the property for £750,000—simply the result of judicious advertising, on which he had paid no Income Tax. The right hon. Gentleman had no doubt seen in the papers this week this case of a very large manufacturing concern, which was known all over the country, which simply by this advertising had been able to sell the property divided into two parts — the manufacturing and goodwill. The advertising had brought it a goodwill of £700,000, which was a trade expense. Now that amount did not come as income; it came as capital, and all those charges which had been deducted from the cost in years past would be only liable to Income Tax in future on the dividend derived from the goodwill which had accrued. The question might have arisen whether that advertising was a fair and just charge, but he thought there could be no doubt that all persons engaged in trade had a right to make that deduction; but why should not the landlord when he undertook charges and costs to improve his estate have a right to make these charges? He admitted that it might be impossible to carry it through at present, but a social distinction ought not to be drawn between the two kinds of property, and they should be put on the same level footing as regarded taxation.

Mr. NEWDIGATE said that, after the sympathetic answer which he had received from the Chancellor of the Exchequer, he would ask permission to withdraw his Amendment.

Amendment, by leave, withdrawn.

*Mr. STRACHEY (Somerset, S.) moved, in page 19, line 6, to leave out "one-tenth" and insert "one-sixth." He said, he thought the Committee had now come to a subject which could be discussed practically, after the almost academic discussion they had had, although he entirely agreed with his hon. Friends on the other side of the House who were anxious to have an assessment under Schedule (D). He would have willingly supported any such Amendment had it been practicable. But the fact that the hon. Member had not pressed it to a Division showed, he thought, that the hon. Member himself did not believe it to be practicable. The Chancellor of the Exchequer had truly said that from the difficulties of the case at present it would not be practicable to apply Schedule (D) to them. He thanked the Chancellor of the Exchequer for the concession he had made on this point. His only complaint was that the concession had been one-tenth instead of one-sixth. He could not see what reason there could be why land had not as good a claim to have one-sixth reduction as house property. He knew he would be met with the argument with regard to local assessments, but he ventured to agree with the hon. Member for the Derby Division of Liverpool, who had said that that argument had very little to do with the question. The points they had to consider was whether a sufficient deduction was given to the land in consideration of the expenses in keeping it up as a going concern. They were told that this 10 per cent. ought to be enough; but when they considered the expenses of management and repairs, and insurances, and also the rates which had to be borne, it would be admitted, at any rate by those who had a practical knowledge of the subject, that it was impossible to manage an estate by an expenditure of 10 per cent. It would be nearer 20 or even 30 per cent. He could not help thinking that some people were inclined to suppose that this was merely a question of reduction on the land without any buildings. But they had got to consider that land included farm-houses and other buildings, and also cottages. As regarded farm-houses, they were increasing in size and comfort, and more money had to be spent upon them. The same remark applied to outbuildings. As to cottages, as a general rule, they were let with the farm and were assessed with it, so that under the proposal as it stood there would only be a reduction of one-tenth in regard to cottages. In a large number of counties the cottages were assessed with the farms, so that the remissions ought to be extended from one-tenth to one-sixth. He contended that it was perfectly impossible for land properly managed—having regard to the charges for repairs, insurance and general expenses—to be maintained at a sum in amount less than the 16 per cent. which was given in the case of house property. Hitherto he had voted consistently in every Division for increasing the Death Duties on real property, because he considered it was not right or proper to tax personal property at a heavier rate than real property. It had always seemed to him that there should be no distinction drawn between capital invested in land and capital invested in shares, or Railway Stock, or Consols, and that the only argument in favour of any exemption of land was that it was unfairly taxed under Schedule (A). Now when they were equalising the Death Duties in all cases, then he ventured to think the assessment for Income Tax ought to be levied in the same way, and that incomes from capital, whether derived from land or business, ought to be treated in exactly the same manner. He begged to move the Amendment.

Amendment proposed, in page 19, line 6, to leave out "one-tenth," and insert "one-sixth."

Question proposed, "That 'one-tenth' stand part of the Clause."

SIR W. **HARCOURT** said, that his hon. Friend in moving this Amendment, and he thought hon. Gentlemen opposite, had been good enough to acknowledge that in the proposals the Government had made they had desired at least to do, what appeared to them, justice to the landed interest. He should like, first of all, to state the grounds upon which the Government made the proposals which were contained in the Bill upon this subject. Of course, they endeavoured to ascertain as well as they could what might be considered a fair deduction in cases of this kind. They went, first of all, to the best authorities to which they could go—namely, Committees of this House, who had carefully, on evidence, examined this matter; and, in the second place, they went to the Local Authorities who had themselves dealt with, if not exactly identical questions, at all events cognate questions in regard to this matter. Dealing first of all with Committees of this House, he would refer to a Committe which sat in 1861 upon the question of the Income Tax, and upon this very point of the deduction that ought to be made under the Income Tax so as fairly to give the owner of the land the net value. There were some gentlemen present—the right hon. Member for St. George's and the right hon. Member for West Bristol—who would remember the efforts of Mr. Hubbard on this question. His hon. Friend who moved this Amendment said he could not see why there should be any difference made in the allowances upon land and houses. He ventured to say his hon. Friend in that respect differed from everybody who had ever considered this question. Everybody who had devoted attention to the subject had seen that there must be a distinction between land and houses. Mr. Hubbard was Chairman of the Committee which sat on this subject in 1861, and in his draft Report he said this—

> "The proportion of rent which, upon an average of years, is expended for the maintenance of dwellings, buildings, and fences connected with landed property, has been variously valued by the surveyors called before your Committee at 6, 8, and 10 per cent. Until such outgoings have been defrayed, the landowner cannot be said to have a net rent available for his expenditure, and your Committee recommend that upon the rent of all lands (requiring building reparation) an abatement be made of one-twelfth part (8¼ per cent.) prior to assessment."

Therefore, Mr. Hubbard came to the conclusion, upon the evidence of surveyors, that 8¼ per cent. was a sufficient and proper allowance to be made. When he (Sir W. Harcourt) saw that Report, he determined, especially having reference to the existing condition of agriculture, to take not 8¼ per cent., but the highest maximum figure which was given by the surveyors at that time, and that was why he put 10 per cent. in this Bill. The hon. Member did not see why a distinction should be made as between houses and lands, but the reason for that was stated by Mr. Hubbard in the following terms:—

> "The assessment of houses is attended with more injustice than that of land, for not only are the outgoings in insurance and repair proportionately heavier, but the irregularity with which the law is itself administered involves at times serious loss to the house owner. The maintenance of house property in its full value implies insurance against fire, the annual repair, and the ultimate renewal of the fabric when decayed by age; and the proportion of rent absorbed by these outgoings is estimated by Mr. C. Lee, a surveyor of lengthened experience, at an average of 15 per cent. upon house property of all ages and all descriptions. His estimate was, in the main, concurred in by Mr. Vigers, while Mr. Clutton rated the outgoings at 17½ per cent. and Mr Hunt at 20 per cent. In corroboration both of the policy and of the amount of the proposed allowance for outgoings

Mr. Lee notices that in assessments of house property for the poor rate he has habitually deducted 15 per cent., and that in every case of rating brought judicially before the Court of Queen's Bench allowances have been made for these purposes. Apart, however, from the taxation on outgoings, a further injustice is sometimes inflicted by charging Income Tax on the amount of rates and taxes paid by the landlord for houses let by the year, or for shorter terms; but this defect of administration can easily be remedied by providing the assessors and surveyors with more definite instructions. Your Committee recommend that, prior to the assessment of houses, an abatement be made of one-sixth part for outgoings from the assessable value."

It would be seen, therefore, that the allowances in the present Bill were upon a higher scale in regard to both lands and houses than that which was recommended by Mr. Hubbard in his Report. Then there was another Committee which sat in the year 1867, and a very powerful Committee it was. The Chairman was his right hon. Friend the Member for Wolverhampton (Mr. Villiers), whom, unhappily, they now very seldom saw in the House. Among its Members were Mr. Childers, Sir Michael Hicks-Beach, Mr. Hibbert, and other gentlemen very well fitted to form a judgment on this matter. He would read from the Report of the proceedings of this Committee the clause with reference to the allowance to be made on land—

> "Motion made, and Question, 'That the deduction under this class be 10 per cent.'—(*Mr. Beaumont*,)—put, and agreed to."

On that occasion 10 per cent. was put as the maximum deduction upon an authority not at all adverse to the interest of land. He did not rest there, because it might be said, and it had been said, that the circumstances had a good deal altered, and that they ought to look to what may be called the highest authority, because the Union Assessment Committees had what he might call an upper House in the County Council Assessment Committee, and the County Council assessments were made with very great care by able men, who were fully competent to deal with these matters. He would take two counties, the County Councils of which were under the direction of two friends and colleagues of his, and he thought he might say without dispute that they might be regarded rather as model counties in their administration. One was the County Palatine of Lancashire, over the County Council of which his right hon. Friend the Member for Oldham was Chairman, and the other was the County of Northampton, his right hon. Friend the First Lord of the Admiralty being the Chairman of its County Council. In the County of Lancashire the deduction for the assessment of land with buildings upon it was $8\frac{1}{3}$ per cent.; in the County of Northampton, which was a purely agricultural county, it was 10 per cent. It might be said that in taking Lancashire he had taken a county which was wholly a manufacturing and industrial county. That was not so. A good many parts of that county were as purely agricultural as any in England, and there it was rather remarkable to see that they took the deduction on land, with or without the County Council assessment, at $8\frac{1}{2}$, and they took buildings at $16\frac{2}{3}$ per cent. He had taken their estimate for buildings. As he had said before, he had raised the allowance on land beyond that which this figure gave. He did not look merely at the County Council assessments, but he examined the assessments of the various Unions in the county, and what did he find? He found in almost all these rural assessments the allowance for land was much lower than the County Council assessment, though he believed the Union assessments were taken upon the Income Tax valuation. In the Chorley Union the allowance on land without buildings was 5 per cent.; in the West Derby Union, 5 per cent.; Preston Union, 5 per cent.; Garstang, 5 per cent.; Lonsdale, 5 per cent.; Ulverston, 5 per cent. Land without buildings was taken there at 5 per cent. If they took land with farm buildings, they found in Chorley the allowance was $4\frac{1}{4}$ per cent.; West Derby, 5 per cent.; and in other Unions land with buildings was put at $7\frac{1}{2}$ per cent. Therefore, the Committee would see that in none of these Unions did the figure approach that which the Government had put in the Bill. It might be urged that he should have gone to the South and inquired as to what was the custom in counties nearer home. He had done so. In the County of Berkshire the deductions were $2\frac{1}{2}$ per cent. on land without buildings and 10 per cent. on land with buildings. In the West Riding of Yorkshire the deductions were $7\frac{1}{2}$ per cent. on land, woods, &c., and 15 per cent. on dwelling-houses. Mr. Hubbard, endeavouring to arrive at the net value of property for the Income Tax, came to the conclusion that a fair deduction would be 8¼ per cent. He (Sir W. Harcourt) had taken the maximum, and he assumed that the County Councils, when they had taken the Income Tax assessment for their purposes, had done so in the belief that they were adopting a fair average figure. All the evidence showed that 10 per cent. was as large a maximum as had ever up to this time been considered just or fair in this matter. But there was one argument which had been addressed to him by the right hon. Member for Sleaford which, he confessed, seemed to him to be deserving of consideration and of weight. The right hon. Gentleman said that these assessments and these allowances were just in former times; but the income from agricultural land having decreased, and in many respects the expenses remaining the same, the ratio of the allowance might be regarded as too small. That was a fair argument, and he hoped in the course of these discussions he had not shown himself otherwise but accessible to fair arguments. He made a concession the previous night to the British farmer in the matter of Income Tax by putting him on a level with the farmers of Scotland and Ireland. Having considered the question raised by the Amendment, he could not do what it proposed. He could not put land on the same footing as houses, because it was plain that the outgoings upon houses must be larger than upon land. He had shown how clearly that was the opinion of the assessment authorities, who had always made a great distinction—a distinction in almost all cases double and in many cases threefold more being given to houses than to land. The 10 per cent. in the Bill, which was the maximum, he had intentionally taken; but in consideration of the difficulties under which he knew the landed interest had suffered, and in compliance with the arguments addressed to him by the right hon. Member for Sleaford, he was prepared to extend that 10 per cent. and accept the Amendment of his hon. Friend the Member for the Woodbridge Division (Mr. Everett) and to make the deduction one-eighth instead of one-tenth, and so raise the maximum, in consideration of the depression from which the agricultural interests had suffered. He thought that was an allowance which meant a considerable sacrifice to the Revenue; but it was a sacrifice to the Revenue which, upon consideration, he thought he could make without any serious derangement of the finances of the country. That being so, he was willing to accept the Amendment of the hon. Member for the Woodbridge Division, and he hoped hon. Gentlemen opposite would agree to this as a satisfactory solution of the question.

MR. WARNER (Somerset, N.) wished, in the name of those who represented agriculture on his side of the House, to thank the Chancellor of the Exchequer for the concession he had made. Of course, those connected with the management of property would know that one-eighth did not come up to the amount expended in repairs on any agricultural property, and that they ought really to get the same as was allowed in the case of houses—namely, one-sixth. Speaking from personal experience, he could assure the Chancellor of the Exchequer that the expenses for repairs on houses were very slightly in excess of the amount expended for repairs in connection with agricultural property. There were charges under the head of "repairs" on land in respect of drainage, bogs, gates, and ponds, and that was land on which there were no sheds at all. When they came to consider sheds for cattle, barns, silo pits, and so on, the expenditure on repairs was necessarily much greater. The concession made by the right hon. Gentleman the Chancellor of the Exchequer was a large one—larger than they had had a right to expect—and he (Mr. Warner), for one, was only too ready to thank him. He trusted that the right hon. Gentleman or some succeeding Chancellor of the Exchequer would consider this question in any future Budget which might be brought forward, to see if something further could not be done to equalise taxation on land and personal property. After the concession which had been made he trusted the Committee would not divide on the Amendment.

SIR MARK STEWART (Kirkcudbright) said, that he also could express a certain amount of satisfaction at the concession the Chancellor of the Exchequer had made, but at the same time that satisfaction was qualified. He maintained that the very essence of the Bill was equality of personalty and realty, and unless they had a very considerable concession that equality would not exist. If there was one thing clearer to him than another, it was, that though they might not this Session be able to have equality of Income Tax, it was absolutely certain that the next Chancellor of the Exchequer—or the present if he were in Office next year—would have to re-arrange all the Income Tax assessments. The existing difference between personalty and realty could not remain in its present position. The main argument of the right hon. Gentleman the Chancellor of the Exchequer was based on Mr. Hubbard's Report of 1861; but the right hon. Gentleman hardly seemed to give weight to the fact that all the expenses in connection with the land had largely increased since that date. Wages had in a great many parts of the country far more than doubled. Improvements in consequence were far more expensive now than they were then. They also had doubled, and the incomes of the landlords as well as of the farmers were considerably diminished. On these grounds alone he could not conceive that it was possible to compare the present year with 1861. He was in great hopes that in regard to this question the Debate which had already taken place on these points, and the Debate which no doubt would arise on others to-night, would show the Chancellor of the Exchequer that he could never rest in his present position, and that a final settlement would not be arrived at until large remissions were given to landed estates. Any one who possessed such property, and had done his duty in building good cottages and farm-houses, knew that the outgoings came to more than 16 per cent. It was all very well to say in regard to house property, "There must be certain outgoings," but the same was the case with the land. Landowners got nothing for the cottages they kept up in the rural districts. On all farms in Scotland a certain number of cottages had to be maintained, and there was not a farthing of rent paid for them. If the Bill passed as proposed, it would be to the interest of the landowner to provide inferior cottages, and that he would do if he were not guided by higher motives. His object was to give the labourers comfortable cottages and enable them to live happier lives; but inferior cottages that might be built at half the cost of the present cottages could be supplied. The landlords would of course decline that system, and their interests ought to be fairly considered. They did not ask for favours but they wanted what they did acknowledged. They asked not for favour, but for justice—that if a landlord did his duty by his estate he should not be handicapped by unfair legislation. He held that the reduction ought to be more than 12½ per cent. That was altogether inadequate; it might have been sufficient in 1861, but it would not do in 1894. He hoped and trusted that though they had got this concession it would not be considered a final settlement. It was no settlement at all of the question. They ought to maintain their ground and respectfully ask the Government to reconsider the question. If the Government did that with a view to putting realty and personalty on an equality they would give a remission of at least 20 per cent.

MR. CHAPLIN (Lincolnshire, Sleaford): I am very glad to recognise the conciliatory and friendly spirit in which the right hon. Gentleman has met the objections which have been raised to this part of the Bill. But although I am glad to do that, and although the right hon. Gentleman has admitted the injustice under which we have laboured up to now, and under which we should have laboured under the Bill as originally drafted, I hope he will not think me ungrateful if I say I do not think we can regard the concession which has been made to us in the light of a final settlement. We are glad to take all that we can get; that is only natural. I do not for a moment mean to adopt any other attitude. We accept with all the gratitude it deserves the concession the right hon. Gentleman has offered to us. My view is that it is not a question of percentages at all; in view of the cases I have endeavoured to submit to the House I fear that an adequate treatment of our view can only be arrived at by deducting from the receipts from an estate the actual necessary outgoings for maintenance. It is, as has already been pointed out, useless to refer to the Committee of Mr. Hubbard of 1861, because the condition and circumstances of to-day have entirely altered from what they were then. What might have been perfectly fair and adequate in 1861 may be totally unfair and totally inadequate in the year 1894. Since the right hon. Gentleman was good enough to make his concession I have roughly estimated what its effect will be on an estate that is worth, say, £1,000 a year. I will submit my estimate to the House, and I think it will be seen that we still have a grievance. We are to be allowed a deduction of one-eighth of the income for deduction. According to the view I submitted to the House last night on a great number of estates the rental has fallen 80 per cent. since 1861. The rent which was formerly £1,000, therefore, would only be £200. Twelve and a-half per cent. allowance on a rental of £200 would leave the amount to be assessed at £160 a year. But the outgoings would be precisely what they are to-day—namely, £80 a year. It is on that £80 a year alone that we ought to be taxed. Still, after the right hon. Gentleman has made his concession, we shall be taxed on the income of £160, one-half of which we absolutely never receive at all. That I believe to be an absolutely fair statement of the position, and it seems to me that the only fair treatment which could be meted out to us would be to make an allowance equal to the necessary amount of outgoings on an estate. That being my view of the matter I do not intend to press the right hon. Gentleman any further on the point. I have stated my view as fairly as I can. The right hon. Gentleman has gone a small distance in meeting us for which I am grateful to him, but there is another question in relation to the subject which I think I am entitled to raise if my statements as to the position of landowners under the Bill cannot be disputed, and I do not think they can be. In the case of traders deductions are made for bad debts. Why cannot the same sort of thing be done in the case of landowners? Are there no such things as bad debts in the case of landowners at the present time? If the right hon. Gentleman were in a position to obtain anything like an accurate account of arrears of rent he would find that they amount to a large sum.

Sir W. HARCOURT: They are not taxed.

Mr. CHAPLIN: It is the estimated rental you are taxed on. If deduction is to be made in respect of all arrears my objection falls to the ground.

Sir W. HARCOURT: Such deduction is to be made.

Mr. CHAPLIN: Then there is no necessity for me to say anything further on the point.

Mr. EVERETT (Suffolk, Woodbridge) said, that they had taken the hardest side of the Budget first, and they had now got to the kindly side of it. He was glad they would be able to agree when they reached the end of the arguments upon the Bill that agriculture would, on the whole, have reason to rejoice over the proposals of the Government rather than to mourn over them. It was to be remembered that though the Death Duties were the hard side in being chargeable upon real property—such property not having been charged to them before — yet those duty had regard to estates left by the dead, while the remissions made, which the Committee were now discussing so pleasantly, would be enjoyed necessarily by the living. It was also a pleasure to remember that such little amounts as agricultural labourers had been able to save —and he was glad to know that not a few had been able to save money—would pay less in the form of taxation than they had paid hitherto. With regard to farmers, the Government not only gave them relief with regard to the property they were likely to leave behind them, but also with regard to their payments of Income Tax under Schedule (B). They had now come to the landowning clauses, and a very sensible relief was to be given in their regard. He himself, as connected with the agricultural clauses, felt very thankful to the right hon. Gentleman the Chancellor of the Exchequer for the considerate disposition he had exhibited towards them. He hoped they would accept with gratitude the offer the right hon. Gentleman now made. There was a great deal to comfort agriculturists in the Budget.

Mr. RANKIN (Herefordshire, Leominster) asked whether the Committee had rightly understood the right hon. Gentleman the Chancellor of the Exchequer to say that arrears of rent would be treated as bad debts?

Sir W. HARCOURT was understood to reply in the affirmative.

Mr. HENEAGE: You have to pay on the rental; then the arrears are allowed for.

*Sir W. HARCOURT: The tax is levied on the rental value, and deductions are afterwards made.

*Mr. BYLES (York, W.R., Shipley) said, that he was sorry he could not join in the chorus of gratitude to the right hon. Gentleman the Chancellor of the Exchequer in regard to the concessions he had made to land on this Amendment. It seemed to him that the young landed aristocracy on that (the Ministerial) side of the House were about as reactionary as the landed aristocracy on the other side of the House. He had recently understood the Chancellor of the Exchequer to say that he had now come to an end of all his concessions; therefore, he had listened to the right hon. Gentleman's speech in this Debate with some sense of security. Those who were specially interested in the question of land had thought that they would come out of this speech safe from the impositions always laid upon them, because the Chancellor of the Exchequer had told them just now that the concession made involved a loss to the Revenue. The Committee must be aware that that loss would have to be made up somewhere, and those whom he (Mr. Byles) represented, he was afraid, would have to pay in order to relieve the land of its burdens. He desired, himself, to say that he was not in favour of relieving the land of any of its burdens. [*Laughter.*] On the contrary, he was strongly in favour of laying on the land much heavier burdens. [*Renewed laughter.*] Yes; he even believed that the whole of the burdens of the State should be laid upon the land. [*Laughter.*] He was not surprised that these statements should be received with derisive laughter, but he ventured to predict that the day would come when many more men would rise up in that House to express a similar opinion. He knew, at any rate, that there was a large number of people in the country who believed that that must be so, and he thought that they would send more and more representatives to this House. He liked the Budget because it was recognised in it that the land should pay a greater share of the burdens of the State. He looked upon the Bill as an earnest of what might yet be to come. Why did he do so? [*Laughter.*] He wanted to know what title any landlord had to the land save it was that he should devote the rent to the benefit of the community. [*Laughter.*] Landlords sat at home and other people worked upon the land and produced for them their income. Did they suppose that they would be entitled to incomes that nature——

*Mr. CHAIRMAN: Order, order! I must point out that the Question before the Committee is the alternative choice between one-tenth and one-sixth.

*Mr. BYLES said, he had only been betrayed into the explanation of his observations by the mockery with which his observations had been received. He felt that it was due to the Committee that he should not make a statement, which was considered false, without attempting to justify it. He contended that the people would sooner or later realise that for any individual to attempt to take away from those who worked upon the land the result of their labour, the result of the sun, and of the rain from heaven, was a state of things that must end. A day or two ago, in the Debate on the condition of Essex, the landed gentry opposite told them that farms were going out of cultivation, and they asked the Government to intervene to prevent this condition of things. He would reply that the only thing which prevented land from being cultivated successfully in Essex was the landlord. If the landlord were to go away, the land would soon be cultivated. If the labourer got on it, he would render it productive and remunerative. He (Mr. Byles) would call the attention of the Committee to the words of the great Russian writer, Count Tolstoi, who said—

> "There were men who would do anything for the poor except get off their backs."

Hon. Gentlemen opposite were continually posing as friends of the poor, but to his mind they would do well to remember the proverb of Count Tolstoi. It was the landlords only who were in the way.

The CHAIRMAN said, the observations the hon. Gentleman was now making did not arise out of the Amendment.

MR. BYLES said, that for these reasons, bowing to the Chairman's ruling, he objected on principle to the concessions which were being made, not because he had any animosity to the individual landowners—he objected to the burden of taxation upon the shoulders of the landed interest being lightened.

*MR. STRACHEY said, that in view of the concession the Chancellor of the Exchequer had been good enough to make, he should ask leave to withdraw his Amendment.

SIR J. DORINGTON (Gloucester, Tewkesbury) said, that after the singular exhibition of hostility to the landed classes they had just witnessed, he thought he ought to point out that the rent derived from land was not produced merely by "rain and sunshine," but was the result of careful attention, and often large sums of money were expended by a landlord for improving the quality of the land.

*MR. BYLES said, he did not wish to see any improvement of the landlord taxed. Of course, the value of the improvements should be allowed.

SIR J. DORINGTON said, it could be proved in very many cases that the whole of the present rental was barely the value of the landlord's improvements. His object in rising, however, was to deal with a subject the Chancellor of the Exchequer had introduced, as to the distinction between gross and net value. The right hon. Gentleman had founded an argument on the Report of Mr. Hubbard's Committee of 1861, but he (Sir J. Dorington) ventured to say that the whole of that argument was now somewhat out of date. It certainly was rendered so by the Bill they were now discussing. The object of the Bill was to establish absolute equality between personal and real property. That was not the object in view when the Income Tax was originally discussed. The Income Tax was distinct as bearing upon land and as bearing upon personalty. It was different in form, machinery, and allowances, and the State made a great difference in its own favour in levying the tax on land as compared with personal property in consideration of the advantages that land had in other respects. No doubt, however, land had had an advantage up to the present time as regarded the imposition of the Death Duty. He could not accept the view that rates were an hereditary burden any more than any other form of taxation. The State had derived great advantage from the imposition of the Income Tax. The difference in deduction between the gross and the rateable value was the sum which was supposed to be necessary to maintain the estate in a lettable condition. Insurance was not taken into account in the rateable value.

SIR W. HARCOURT: It is taken into account in all these deductions.

SIR J. DORINGTON said, it was quite certain that the management expenses and expenses incidental to the estate other than repairs were not included in the deductions made as between gross and rateable value, and if they really wanted to arrive at an equitable ratio they must get the same amount of deduction in regard to income as was allowed under Schedule (D). The late Leader of that House on one occasion stated that the difference was equal to the difference between 7d. and 9d.—a difference of ·28 per cent. That was much more than they now proposed, but he did not suppose that they would get anything further from the Chancellor of the Exchequer now, so he accepted with gratitude that which had been conceded, although, of course, they hoped, before long, to get further concessions. What they wanted was to be dealt with in the same way as traders themselves, under Schedule (D).

*SIR H. MEYSEY-THOMPSON (Stafford, Handsworth) said, he was rather pleased to hear the frankly cynical speech of the hon. Member for the Shipley Division, as the Chancellor of the Exchequer had, a few evenings ago, practically accused him of being one of a party who wished to throw part of their burdens on to the shoulders of other people. Now, the hon. Member——

THE CHAIRMAN: Order, order! I explained at the time that what the hon. Gentleman said was not in Order.

*SIR H. MEYSEY-THOMPSON said, he would try to confine himself to the observations of the hon. Member on the Budget proposals.

*THE CHAIRMAN: The hon. Member must address himself to the Amendment.

*Sir H. MEYSEY-THOMPSON said, that though he did not wish to appear ungracious with reference to the concession of the Chancellor of the Exchequer, he must enter his protest against 12½ per cent. being considered a fair amount to deduct from the income of land for the purpose of the Income Tax. They certainly could not accept that as a settlement in full. He, for one, held that 12½ per cent. was nothing like sufficient. He was bound to point out that, assuming a fall of 33⅓ per cent., which had certainly taken place in the rental of most arable farms, it took 50 per cent. more acres to produce the same rental. For instance, an income of £9,000 per annum was produced by an estate of 6,000 acres at 30s. per acre, but at 20s. per acre it required 9,000 acres to produce £9,000 a year. Also the charges for repairs and other expenses had considerably increased per acre.

Amendment, by leave, withdrawn.

On Motion of Mr. Everett, the following Amendment was agreed to :—

Page 19, line 6, leave out "one-tenth," and insert "one-eighth."

On Motion of Mr. R. T. Reid, the following Amendment was agreed to :—

Page 19, line 11, after "occupier," insert "or assessable as landlord."

Question proposed, "That the Clause, as amended, stand part of the Bill."

Mr. GRANT LAWSON said, that in order to illustrate the effect of this and to the previous clause he would cite the case of an estate of £1,500 gross annual value which, under the first portion of the Bill, would be valued at 23 years' purchase, and the net value would be £27,600. The amount of the new duty on that estate would be £1,242, which might be met by an annual insurance premium of £31, the owner receiving, on the other hand, under this clause £6 0s. 9d. off the Income Tax. That was the exact outcome of the suggested equilibrium.

*Mr. JOHNSON-FERGUSON (Leicester, Loughborough) urged the Chancellor of the Exchequer to see whether the same advantage could be extended to land used for the purposes of forestry as was extended to land employed for the purposes of husbandry. This was certainly a most important matter and nothing should, in the future, be allowed to stand in the way of the extension of our woods and forests.

Mr. RENSHAW protested against the injustice that was being inflicted on Scottish farmers under Schedule (B.) While the Income Tax was being raised on the Scottish farmers it was being reduced in the case of the English farmer. Instead of its being as hitherto 3½d. on the English farmer and 2½d. on the Scotch farmer, each would now pay 3d.; of course the English farmer did not object, but he was bound to protest on behalf of the Scotch farmer.

Sir W. HARCOURT disputed the correctness of the hon. Gentleman's view of the change in the Income Tax as it affected the English and Scottish farmer, and recommended to his attention the old saying, "Is thine eye evil because I am good"?

Mr. WINGFIELD-DIGBY (Dorset, N.) also supported the view that had been urged with reference to land under forestry. He thought that in these days when so much land was going out of agricultural cultivation every facility should be given for the extension of woods. The hon. Member further asked the right hon. Gentleman whether he could, with a view to saving time, insert a short clause dealing with property which ran into two separate districts.

Sir W. HARCOURT said, the Inland Revenue Department would be very glad to receive any suggestion from the hon. Member in reference to administrative forms such as those to which he had referred. As to forestry, he could assure the hon. Member that he had all his sympathies, for he loved trees and would do all he could to preserve them. He believed that in the not very distant future one of the wants of the world would be wood. Wood was, in his opinion, being consumed too fast all over the world, and even in America the time was coming when its scarcity would be felt. Anything that could be done to remove existing disadvantages in regard to forestry would undoubtedly be to the public advantage.

Mr. WINGFIELD-DIGBY: I want the right hon. Gentleman to do something more practical than give us his sympathy,

Question put, and agreed to.

Clause 32 to 36 agreed to.

Clause 37.

*LORD G. HAMILTON (Middlesex, Ealing) moved to leave out Sub-section (2) of the clause. He remarked that the clause had nothing to do with the Customs and Inland Revenue of the year, and that this was the first time in his experience that such a proposal had been tacked on to a Budget Bill. As the clause was a financial innovation, he asked the attention of the Committee in order that they might understand its object. It was to Sub-section (2) that he desired to draw their special attention. Not half-a-dozen Members on either side of the House on reading the clause would have the slightest idea of its object; and if the words of a clause did not convey its meaning, certainly the speech of the Chancellor of the Exchequer in introducing the Bill did not elucidate it. The Chancellor of the Exchequer, no doubt, made a speech of great ability and lucidity, as they readily acknowledged. The one principle to which the right hon. Gentleman had attached importance was the necessity of paying his way by making the Revenue of the year meet the Expenditure without having recourse to the pernicious system of borrowing. But the Committee would be surprised to learn that this clause gave the Government power to borrow, and it proposed to raise a certain sum, and place it upon the National Debt, contrary to the existing law, and the amount of money thus unnecessarily placed upon the National Debt was to be brought into the Revenue of the year for the purpose of creating a fictitious surplus. The Financial Statement of the year showed in the final balance-sheet a payment from the Naval Defence Fund of £289,000, which was included in the Revenue of the year, and on the other side an estimated surplus of £291,000. This payment of £289,000 gave the Chancellor of the Exchequer his surplus. The Chancellor of the Exchequer had frequently spoken of the Naval Defence Fund as one which was very much in debt, and ought to be wound up, and it was a very remarkable and clever piece of finance to extract £289,000 from a fund which was in debt. He would like to point out how that very ingenious operation was performed, and in so doing he would like to remark that as the Chancellor of the Exchequer had had an enormous amount of arduous work thrown upon him lately—he had to succeed a most distinguished man as Leader of the House—and having had to introduce what was probably the most contentious Bill of modern times, this complex question had doubtless escaped his notice. In introducing this matter, therefore, he must not be understood as making any personal attack on the right hon. Gentleman. The expenditure under the Naval Defence Act was to be met in a certain number of years by annual instalments, and if the Chancellor of the Exchequer had only proposed, under the exceptional circumstances of the day, to capitalize the instalments of this year and next year, there would not be so much objection. But under the pretext of paying old debts, the right hon. Gentleman was really creating fresh ones for the purpose of getting a surplus. Under the existing law that sum of £289,000 ought to be applied to the reduction of the debt under the Act. That debt amounted to £3,146,000, and it ought thus to have been reduced to £2,857,000. But in that case the right hon. Gentleman would have had nothing, so he had wound up the accounts by taking all the debit balances, and had transferred them to the National Debt, while he had brought all the credit balances into the financial year. The result was, that he increased the National Debt to the extent of £289,000. If it was wrong to borrow it was still worse to borrow surreptitiously, and his complaint was that the Chancellor of the Exchequer under this clause was borrowing, by appropriating money which by law should go to the redemption of Debt, and putting it into the Revenue of the year. That was not the only objection. The Treasury under this clause seemed to have taken upon themselves a dispensing power—putting themselves above the existing law. Hitherto Finance Bills had been retrospective only with reference to the financial year to which they related. But this Bill gave the Treasury a dispensing power with regard to a law relating to the finance of last year. That was a very dangerous innovation. His Amendment, if carried, would, no doubt, greatly reduce the Chancellor of the Exchequer's surplus, but it would not upset the Budget. He was sure that the right hon. Gentleman did not wish by this Budget to inaugurate any financial irregularity, and he therefore hoped his Amendment would be accepted.

Amendment proposed, in page 21, line 29, to leave out Sub-section (2).—(*Lord G. Hamilton.*)

Question proposed, "That Sub-section (2) stand part of the Clause."

SIR W. HARCOURT said, he was extremely obliged to the noble Lord for the observations which he had made, although he could not agree with his view of the Naval Defence Act and its consequences. Long before he was in Office he had spent many weary hours in endeavouring to understand that document, and he found that the authorities at the Admiralty and the Treasury shared his difficulty in making head or tail of it. According to the admission of everybody who had to deal with it, that Act had brought the finances of this country into a state of confusion such as they had never been in before. One of the minor advantages of the Budget was that it was a winding-up of the Naval Defence Act. That Act would disappear from the face of their finances, and there was no one who did not think it would be a very good riddance. The real truth was, that the Naval Defence Act was a plan for borrowing money and charging it upon a future Parliament. The noble Lord spoke about borrowing. But the surpluses of the late Government for three years consisted of nothing but borrowed money. The plan of the Naval Defence Act was to charge the Revenues of the year with £1,500,000 for seven years, and to spend the money in five years. That was a very ingenious process of making the two last years pay for expenditure which did not belong to them. In other words, they left a debt of £3,146,000, and what was now proposed was to apply the Sinking Funds applicable to the payment of debt to the payment of that sum. It was as much a debt as that which was incurred by Lord North or Mr. Pitt, and therefore the Debt Fund had been applied to its liquidation. One of the incidents of the winding-up of the Naval Defence Account was that there happened to be a sum of £289,000, which had been borrowed in past years, more than was required. That could not be applied until the account was wound up. The Government proposed to pay off the whole debt, and having discharged the Revenue of its liability this sum, which would have gone to the payment of the debt, fell into the Revenue. There was nothing illegitimate or irregular in that transaction. It had been done on the advice and at the suggestion of the most experienced authorities of the Treasury—Lord Welby and Sir E. Hamilton. These gentlemen were not in the habit of violating the law or of setting an example of a pernicious character in regard to the finances of this country. He would give the Committee the figures. The amount borrowed was £3,146,000, and the amount taken out of the taxes up to the 31st of March last was £7,143,000. Thus the total paid into the Naval Defence Fund was £10,280,000. He hoped that under the circumstances the Committee would approve of the Government's winding up the account and discharging the debt, and so relieving the Treasury and the Admiralty of the infinite complications brought upon them. He could not accept the noble Lord's Amendment, and he hoped that under the circumstances it would not be pressed.

MR. GOSCHEN (St. George's, Hanover Square) said, he had rather hoped, although he did not quite expect, that the Chancellor of the Exchequer would have confined himself to the real point raised by his noble Friend—namely, the £290,000 which was the object of the Amendment. But the Naval Defence Fund was a favourite subject with the right hon. Gentleman. The object of that fund was not what had been suggested, but it was to secure continuity of shipbuilding by the construction of a large number of ships in consecutive years. Another object of the Naval Defence Act was to put the House of Commons into possession of the full plans of the Government, and to let the public know from year to year what they would have to pay. On the other hand, the system which the right hon. Gentleman was so proud of was to inaugurate a programme with regard to which the British public was entirely in the dark, and which would have the effect of landing them next year in a large outlay for which not the slightest provision had been made. That liability and outlay had been incurred, but no particulars had been submitted to the House of Commons. When the Conservative Government was in Office the

Naval Defence Act showed what the liabilities were. They did not know that now. Given the assets, the Government did not take the trouble of submitting to Parliament the question whether they would or would not incur the liabilities. He thought a sensible and business-like public would prefer the system of the Conservative Government to the mysterious and dark system of hon. Gentlemen opposite, under which they were absolutely ignorant of the liabilities which they were incurring. It was bad finance so to construct your Budget as to land you in a large expenditure next year with regard to which no provision whatever was made. He took the opportunity of saying that some frank words which he uttered at an earlier stage had been misrepresented as if he had made a repudiation of the whole principle of the Naval Defence Fund and the arrangements therein made, and had described them as unstatesmanlike. Not at all. All he suggested was that the annuities might have been spread over a different term of years; but he stood by the National Defence Act entirely. It was a bad example hon. Gentlemen set when a public man acknowledged a mistake in one particular, as regards spreading the expenditure over three or five years, to magnify what was intended to be a frank statement, and to turn it into political capital. As regarded the allegation that no one at the Treasury or the Admiralty understood the Naval Defence Fund, he objected to the Chancellor of the Exchequer sheltering himself behind the permanent officials. The right hon. Gentleman told the Committee that his plan was approved by Lord Welby and Sir E. Hamilton, but did he tell them of the many occasions on which these distinguished civil servants differed from him, and might have criticised the action he had taken in the House of Commons? They were always entitled to know what the opinions of the permanent officials were. For the two officials named he had the greatest respect, and nothing had surprised him more than that they should have endorsed this scheme. The application of the £290,000 was perfectly unprecedented, and even according to the statement of the Chancellor of the Exchequer it would be clearly seen that the expenditure of the year was not met out of the Revenue of the year. The right hon. Gentleman spoke about past surpluses, and very stupid nonsense was talked about surpluses created by a debt. Some people did not appear to know what a surplus meant. A surplus was what remained after the calculation made by the Chancellor of the Exchequer between the expenditure and income of the year, and if there had not been the arrangement of annuities why, of course, the means must have been found of dealing with the position. After the statement of the Chancellor of the Exchequer and the statements that have been made by my noble Friend and myself, there is not a single person opposite who will not clearly see that the expenditure of the year is not being met out of the Revenue. Why, then, do we hear this stupid nonsense about instructing those who do not know what a surplus is? The surplus is that which remains of the income after the expenditure of the year has been met. If there had not been these annuities other funds must have been found; fresh taxation must have been imposed. That the Chancellor of the Exchequer should hold such language about surpluses really passes my understanding.

Sir W. HARCOURT: I have always held that language.

Mr. GOSCHEN: Well, it passes my understanding. If the right hon. Gentleman acknowledges that he holds such language, he shows that he does not know what a surplus is in the ordinary sense. He says that we created fictitious surpluses by borrowing. He himself is borrowing now for telegraphs and for other purposes. It is absolutely foolish for him to hold such language. If he is right the County Council always has a deficit, because it is always borrowing for some purpose or other. What the right hon. Gentleman says is really not business. Well, my noble Friend has raised this point. The Chancellor of the Exchequer prefers to continue in what he conceives to be the regular course of coolly appropriating a sum of money which belongs not to this year but to last year, and which at this moment ought to have been applied to the liquidation of debts. And he thinks he has set an example of sound finance to his heterodox predecessor. I should certainly recommend my noble Friend to proceed to a Division.

SIR R. TEMPLE (Surrey, Kingston) said, he rose to support the Amendment of his noble Friend, and he would crave the attention of the Committee for a few moments, because at the behest of the House he had to perform duties which brought him into very close relation with such transactions as that now before the Committee. He might offer a very strong defence of the Naval Defence Act, as he had often done to his constituents, but he would not attempt anything of the kind in the presence of the distinguished and honoured statesmen who were at that moment sitting below him. He quite admitted that if the Amendment were carried, the result would be to leave the Chancellor of the Exchequer with a very modest surplus. He firmly believed that the object of the Chancellor of the Exchequer in adopting the course he had done with reference to the money dealt with in the Amendment was to produce a surplus. The question was whether the particular method of procedure adopted was justifiable. In his (Sir R. Temple's) humble opinion, it was not. The Amendment related to a small sum of £288,000, which in his further observations he would for the sake of clearness symbolise by referring to it as a quarter of a million. Under the Naval Defence Act a sum of £10,000,000 was authorised to be expended on shipbuilding. The expenditure was to run over a period of seven years, and there were to be annual instalments of about £1,400,000 for seven years, but power was given by the Act to expedite the shipbuilding by borrowing sums of money within £10,000,000. It had so happened that for naval reasons the whole of the £10,000,000 had been expended within five years. During those five years £7,000,000 had been paid by the Treasury, and about £3,300,000 had been borrowed. The consequence was that the amount received was about £10,250,000, instead of £10,000,000. If the Naval Defence Fund were wound up, as the Chancellor of the Exchequer intended to wind it up, there was no doubt a sum of £250,000 of unexpended balance, technically speaking. The question was how the £250,000 should be applied. He said most confidently—and he would if necessary say so before a jury of Auditors General—that it must be applied to reduction of debt. Reduction of what debt? Why, of course, of the debt of £3,000,000 odd. Of course, the House of Commons might in its omnipotence otherwise order. The Chancellor of the Exchequer proposed by Sub-section 2 of this clause that the money should be paid into the Exchequer. This was a proposal which he (Sir R. Temple) submitted was wrong financially. He should have thought that the best way of winding up the fund would have been to pay off the £3,000,000 by continuing the instalments authorised by the Act. By Sub-section 3 of the clause the Chancellor of the Exchequer proposed to apply the Old and New Sinking Funds to the repayment of the £3,000,000. If this were done it ought to be done with the aid of the £250,000—that was to say, that the Sinking Funds should be applied to the repayment of the amount less the £250,000. Instead of paying the whole of the £3,000,000 from the Sinking Funds, only £2,750,000 should be obtained from that source, and the remaining £250,000 should be obtained from the source he had mentioned. As it was, the £250,000 was left in the air, and the Chancellor of the Exchequer laid his hands upon it and helped himself to it. The right hon. Gentleman had no right to do this. The money did not belong to him, and he (Sir R. Temple), with all respect, distinctly charged the right hon. Gentleman with taking money for the revenue side of his Budget to which he was not entitled, and to which he had no right whatever to help himself. By adopting this plan the right hon. Gentleman had really added to the debt. He had taken £250,000 more from the Sinking Fund than he ought to have taken, and to that extent he had added to the debt.

*LORD G. HAMILTON: I feel bound to take the sense of the Committee on this question. I am absolutely certain that the Chancellor of the Exchequer would never have had recourse to this plan had it not been for the financial exigencies of the position. I submit that the Treasury are setting a dangerous precedent by dispensing with the law because the Chancellor of the Exchequer for the time being happens to be hard up.

Question put.

The Committee divided:—Ayes 100; Noes 54.—(Division List, No. 139.)

Clause agreed to.

Clause 38 agreed to.

MR. R. T. REID moved, in page 2, after Clause 2, to insert the following new clause:—

(Exception for transactions for money consideration.)

"(1) Estate Duty shall not be payable in respect of property passing on the death of the deceased by reason only of a *bonâ fide* purchase from the person under whose disposition the property passes, nor in respect of the falling into possession of the reversion on any lease for lives, nor in respect of the determination of any annuity for lives, where such purchase was made, or such lease or annuity granted, for full consideration in money or money's worth paid to the vendor or grantor for his own use or benefit.

(2) Where any such purchase was made, or lease or annuity granted, for partial consideration in money or money's worth paid to the vendor or grantor for his own use or benefit, the value of the consideration shall be allowed as a deduction from the value of the property for the purpose of Estate Duty."

Clause agreed to, and added to the Bill.

MR. R. T. REID moved, in page 8, after Clause 9, to insert the following Clause:—

(Appeal from Commissioners.)

"(1) Any person aggrieved by the amount of duty claimed by the Commissioners, whether on the ground of the value of any property or the rate charged or otherwise, may, on payment of the duty claimed by the Commissioners, or such portion of it as is then payable by him, appeal to the High Court within the time and in the manner and on the conditions directed by Rules of Court, and the amount of duty shall be determined by the High Court, and if the duty as determined is less than that paid to the Commissioners the excess shall be repaid.

(2) The costs of the appeal shall be in the discretion of the Court, and the Court, where it appears to the Court just, may order the Commissioners to pay on any excess of duty repaid by them interest at the rate of 3 per cent. per annum for such period as appears to the Court just.

(3) Provided that the High Court, if satisfied that it would be unjust to require the appellant to pay the whole of the duty claimed as a condition of an appeal, may allow an appeal to be brought on payment of such portion of that duty as to the Court seems reasonable; but in such case interest at the rate of 3 per cent. shall be payable on the unpaid duty so far as it becomes payable under the decision of the Court.

(4) Where the value as alleged by the Commissioners of the property in respect of which the dispute arises does not exceed £10,000, the appeal under this section may be to the County Court for the county or place in which the appellant resides or the property is situate, and this section shall for the purpose of the appeal apply as if such County Court were the High Court."

New Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

MR. DODD asked if it was intended that there should be an appeal from the High Court in the one case and from the County Court in the other, or were the decisions of these Courts to be final? The clause was not clear on the point.

SIR J. RIGBY said, the point would be considered and made clear if there was any doubt about it.

Motion agreed to.

Clause read a second time.

Motion made, and Question proposed, "That the Clause be added to the Bill."

*SIR M. HICKS-BEACH said, he would move, on behalf of Sir R. WEBSTER, to insert, after "payments of," the words "or giving security for." He thought that this was a most reasonable proposal, and he hoped the Government would accept it. It would be a considerable relief to the taxpayers, and there could be no fairness in requiring the person accountable to pay the duty before the right of appeal could be exercised.

Amendment proposed to the proposed New Clause, in line 3, after the words "payment of," to insert the words "or giving security for."—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

SIR J. RIGBY was understood to oppose the Amendment on the ground that it would cause inconvenience to the Treasury.

MR. TOMLINSON (Preston) thought the learned Attorney General did not follow the object of the Amendment; the hardship that it was intended to meet was in the case where a duty had been demanded in excess of what was justly due.

SIR J. RIGBY said, it was perfectly obvious what was the meaning of the Amendment, and it was one that must cause considerable inconvenience to the Department.

SIR M. HICKS-BEACH said, the argument of the learned Attorney General was that the Commissioners did not like it, that it would mean delay, and therefore the Government would not have it. That was not a fair way to treat a proposal asking for the relief of the taxpayer. He could not see why it should not be allowed to rest with the Court to say whether security should be given instead of the duty having to be paid, and that was all that was asked by the Amendment of his hon. Friend.

MR. BYRNE (Essex, Walthamstow) protested against the notion that it was to be a condition that a man was to pay the full amount of the duty before he was entitled to appeal. The further concession they asked was small, that a man should be able to give security for the payment instead of paying the money down. In no other form of litigation was anything of the kind demanded as was demanded under this clause, and therefore it appeared to him that they were departing from the ordinary principles of justice. The Amendment was in order to meet those cases where a man knew the demand made against him was unfair and unjust, and therefore they were only asking for justice when they asked that a man should be entitled to give security for costs rather than have to sell part of the property in order to pay the duty, a part of which might have to be afterwards refunded. He could not understand how too much work would be thrown upon the administrative department by giving security which might be security "to the satisfaction of the Court," when the matter would be decided as other questions of finding security were decided, in Chambers, so that no burden would be thrown upon the administrative department. But there was something beyond. They were now re-organising a body that were to have large powers. They had had large powers which they had exercised fairly on the whole, but now they were going to raise a number of new cases in which difficult questions as to valuation and otherwise would arise; they were going to increase the charges very much in proportion to the property taken, and were they going to force a man to sell property which otherwise he need not sell, in order that he should pay a certain amount of duty before they had ascertained it was a fair and just amount he should be called upon to pay? It appeared to him that was contrary to one's ordinary notions of justice. The concession they asked was a small one, and was not that they should be put upon even the ordinary footing of other litigants.

MR. A. J. BALFOUR said, the argument, and the solitary argument the Government had vouchsafed to give them on this occasion was that it would be inconvenient to the Department concerned, and therefore the Amendment should not be introduced into this clause. Whenever they had an absolutely unanswerable case on the grounds of equity, the convenience of the Department was invariably thrown in their teeth. They were told that however strong their arguments might be, however just the cause was bound to be, if the gentlemen at Somerset House would be put to inconvenience, that was sufficient reason for rejecting their claims. He admitted, of course, the administrative arguments, as far as they went, were valid arguments. There was a Debate earlier in the evening in which it was stated, on the strength of the authorities of the Inland Revenue Department, that if their suggestions in regard to the Income Tax under Schedule (A) were carried out, the whole collecting machinery would be broken up, and that a great financial injury would be inflicted upon the community at large, and many of his hon. Friends were so impressed by the value of that administrative argument that they were not prepared to go into the Division Lobby and vote for the Amendment, which, upon its merits, was unanswerable. He quoted that to show they were prepared, when the case was a strong one, to allow administrative argument to override the broad principle of equity. But could it be maintained in this case there was any evidence of administrative inconvenience? Under what circumstances were the Inland Revenue to be asked to make arrangements with regard to security? Only if there was a dispute about the amount of the duty, and they were told in the earlier stages that in all the years during which the Inland Revenue administered the Death Duties not one single case had got into Court. [Sir J. RIGBY: No.] Each of the learned Gentlemen quoted it once, and the Chancellor of the Exchequer, who was not here to contradict him, quoted it a great many times at all events, and they were told on various occasions, but always with conviction, that so admirably did the Inland Revenue manage its affairs that it never came into collision with its unfortunate debtors; so gently did it perform its work, the process was so painless, that the patient never even felt the shock, and certainly never made any complaint. If that was so, and the Inland Revenue were going to continue in the future these admirable traditions, how was it to throw an extraordinary burden upon them? If the virtues of the Inland Revenue were so great an appeal would never come into question at all, it was a mere security that would never be called upon. But there was another point. As his learned Friend behind him had said, they were asking very little, and that they might with justice ask for a great deal more. They asked that the amount should not be exacted, but that security for the money should be exacted; though he could not see why even security for the money should be exacted; as he could not see why the ordinary relations between debtor and creditor should be reversed in this particular case. If he claimed that a man owed him money, had he a right to make him pay the money or give security before he went into Court? The word "debtor" was used constantly by the Chancellor of the Exchequer in his speech on the Second Reading; he said, "this is a debt owed to the State." If so, let the State behave as every other creditor was compelled to behave and prove the legality of the debt before it exacted the amount. He thought the Amendment did not go the full length which justice required, but it did contain a very fair compromise, and a compromise they were ready to be content with, and he therefore asked the Government, in obedience to common sense and equity, to make the small concession they demanded, and to turn a deaf ear to the plea of administrative convenience, a plea that had been ridden to death on more than one occasion in these Debates.

Mr. R. T. REID said, it might be assumed the Government would not object to this Amendment unless there were real grounds for objecting. The clause was put down to give the right of appeal to persons aggrieved, but what they said was that if they appealed they must first pay the duty, and if the Court was satisfied the duty paid was more than ought to have been paid, the excess should be repaid. The right hon. Gentleman said it was a small matter. So it was in amount, but it was not a small matter in substance, and if people were allowed to appeal without payment of the money, he was afraid it would be a temptation to a good many persons to appeal, and the result would be a good deal of delay and inconvenience.

*Sir M. HICKS-BEACH said, he would make a suggestion that they should leave the Court a free hand, and they could do that by introducing the words "or giving security to the satisfaction of the Court for." He thought there could be no reasonable ground for objecting to the Amendment in that form, and it would meet all the objections raised by the hon. Gentleman.

Mr. R. T. REID: I will accept that.

Amendment, by leave, withdrawn.

Amendment proposed, after the words "payment of," in line 3, to insert the words "or giving security to the satisfaction of the Court for."—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

*Lord BURGHLEY (Northampton, N.) was understood to agree with the suggestion made, but considered that there was little difference between depositing the money or the security, and that it was hardly fair for the authorities at Somerset House to be protected in this way.

Question put, and agreed to.

*Major DARWIN (Staffordshire, Lichfield) moved to amend the clause by the insertion of words providing that a beneficiary who doubted the valuation of the estate as declared by the Commissioners should have the right to appeal

"within two years after the death of the deceased, or within such further time as the Court may allow."

Under the clause as it stood in the Bill it entirely depended on the Court within what time the appeal could be made. The Court might if they liked, enact that no appeal should be made except within six months after the death of the deceased. Indeed, he thought it probable that the Court would limit the appeal to a very short period after the first instalment of the duty had been paid, and that might cause in many cases a very serious hardship and grave injustice might be the consequence. He thought, therefore, some definite time should be fixed within which the beneficiary could appeal. He suggested two years as the period, because that was the time in which the Commissioners might refuse to give the beneficiary a certificate of discharge, and he thought that so long as the Commissioners might refuse to give the beneficiary a certificate of discharge, the beneficiary should have within that period the right to appeal to the Court. There was another reason in support of the Amendment. If the beneficiary was doubtful as to the value placed on the estate by the Commissioners he would be very much tempted to test that valuation by the sale of the estate. But the clause as it stood would impel the beneficiary to hurry on with the sale; and what was asked in the Amendment was that the beneficiary should have time to have the arrangements for the sale completed in order that he might have the value of the estate as determined by the sale, to bring as evidence before the Court on appeal. The beneficiary would require some time before he could come to a decision as to the course he would follow. He could not at first tell whether he would be able to reside on the estate and meet the duty by instalments. If they gave the beneficiary plenty of time, it is possible he would find that he could live on the estate, and would not need to sell it. No one desired to see the landlords changed. Some hon. Members might wish to abolish landlordism, but he thought they were all agreed that it would be an evil to bring about a change in the landlords; and for that reason also his Amendment ought to be supported.

Amendment proposed in line 5, to leave out the second word "the," and insert the words "two years of the death of the deceased or within such further." —(*Major Darwin.*)

Question proposed, "That the word 'the' stand part of the Clause."

Mr. R. T. REID said, the Government had left this subject to be dealt with within the time, in the manner, and under the conditions directed by the Rules of Court, which might on occasion be varied. He thought that this was a fair solution of the question, as the Rules might be altered from time to time, if desirable. He asked was it advisable in the interests of the Revenue that there should be a minimum period of two years fixed within which a beneficiary might appeal in a matter in which promptness and despatch were so essential? He thought they ought not to be too suspicious of the Courts to whom they left the power to regulate this matter.

Mr. GIBSON BOWLES pointed out that a sale of the property within two years, and the valuation resulting therefrom, would be outside the scope of the Bill, because the value of the property as settled by the Bill was the value at the moment of death of the deceased, and not its value at any other time. The value according to the Bill would not be the value ascertained in an ordinary sale in any ordinary open market. That value would be the value of the estate if it were sold by a forced sale at the moment of the death of the deceased. But there was another objection, and he thought an almost fatal objection, to the Amendment. He really believed that he was the only Member in the House who remembered all the clauses of the Bill. The Committee would find that Clause 7, Sub-section 9, dealt with the case of excessive charge of duty due to over-valuation, and provided for an appeal to the Court, within the time, in the manner, and under the conditions prescribed by the Rules of Court. It would, consequently, be inconsistent with that clause, if the Committee were now to make a different prescription, binding the Court not to make any Rule which would prevent the beneficiary from appealing at any time within two years. He, therefore, hoped the Amendment would be withdrawn.

Mr. BYRNE said, he was inclined to agree with his hon. Friend the Member for King's Lynn. He thought the time within which an appeal should be allowed might very well be left to the Court to determine. But there was another point to which he desired to draw attention. They had been told more than once by the Law Officers that if a man choosed he might elect not to pay the duty, and that in that case proceedings would have to be taken against him so that in that way he could have the question of valuation settled without having recourse to the Bill at all. He wished to ask whether, in dealing with this matter of appeals, the Attorney General could not allow the usual and less cumbrous form of practice prevailing in regard to other matters to be adopted in the cases under discussion.

SIR J. RIGBY said, that he did not admit that an appeal was given in every case. The subject raised by the hon. and learned Gentleman opposite was very wide indeed, and could not be dealt with at this last stage of the discussion in Committee. It was a matter that would keep them in Committee a very long time indeed.

MR. DODD (Essex, Maldon) inquired whether any provision existed which would cause the Rules that the Court might make to be laid before the House? If such a provision existed, then he was in favour of leaving the matter in the hands of the High Court; but if any Rules which the Court might make would not be brought before the House, there was, he thought, much more force in the Amendment of the hon. and gallant Gentleman.

*MAJOR DARWIN pointed out that his Amendment would not limit the time in which these appeals would be made; but if the House would have the opportunity of revising the Rules drawn up by the Court that would serve his purpose quite as well. He did not agree with the hon. Member for Lynn Regis that the value of the estate a year afterwards was no evidence of its value at the time of the death. He thought the value of the estate a year after the death was very good evidence of its value at the time of the death.

MR. TOMLINSON (Preston) said, he did not think the difficulty would be settled by the Rules of the Court being laid on the Table of the House. Everyone who had any experience of the mode of dealing with Orders of the kind after 12 o'clock at night knew that it was a most unsatisfactory mode of regulating the matter. He believed that if the records of the House were searched it would be found that the House had been unable to effect any control in matters of the kind. From his experience in business, he was of opinion that it was most desirable that adequate time should be given for appeal; and he thought a period of two years was a fair minimum.

MR. BUTCHER said, that the question really was whether the Committee should fix the minimum time or whether the Court should be left to do so. He thought it was a matter for the Committee to deal with, and he thought that the Committee ought to deal with it. His hon. Friend who moved the Amendment had truly pointed out that a man who came in for a property would take some time before he could value its outgoings and value its incomings; and that, therefore, he should have a reasonable period within which to discover for himself whether the Commissioners had fixed the proper value on the estate. His hon. Friend the Member for Lynn Regis had said the value under the Bill was the value at the time of the death. But, *primâ facie*, the value of the property a year or so after the death was, he thought, very good evidence of its value at the time of the death. He thought they should not leave it to the Rules of Court, which might or might not be altered by the House, to determine the time within which an appeal should be allowed. He thought the Committee should do it themselves, and should fix two years, which was not at all an unreasonable period from the point of view of either the Revenue or the parties interested.

SIR J. RIGBY was understood to say that such a thing as this had never been suggested. Whenever it came to a matter of procedure it was acknowledged that a Committee of the House of Commons was not a fit tribunal to deal with the matter, and that there could not be a better tribunal than the Council of Judges, to whom practically all questions of practice had been relegated for some years.

*SIR M. HICKS-BEACH said, he was sorry he could not altogether agree with the hon. and learned Gentleman. He had always found that when questions like that now under discussion arose the Government of the day were anxious that they should be settled by Rules of Court, while the Opposition were anxious that they should be settled by the House of Commons. It had always been recognised as a fair compromise between the two opinions that questions which did not affect matters of principle should be settled by Rules of Court, and that such Rules when made should be laid before the House of Commons for its information. He was, therefore, sorry to hear words from the Attorney General deprecating such a course being taken. Even when Rules were laid upon the Table of the House it was not an easy matter to call attention to what was objectionable in them or obtain their reversal, but the publicity obtained was a salutary check, and, therefore, he hoped that the Government would reconsider their determination upon the point.

SIR R. WEBSTER said, that a recent decision of the House of Lords under the Patent Act in regard to Board of Trade Rules showed the advantage of Rules of this kind being laid before the House. The Courts in Scotland challenged the Rules, declaring that they were *ultra vires.* The House of Lords reversed that decision, and the Lord Chancellor, in giving judgment, drew attention to the fact that the Rules had to be laid for 40 days before the House of Commons before they came into force, and said that no Rules could be *ultra vires* which had to pass through that ordeal. The Solicitor General not long ago had succeeded in stopping Rules that the Judges had made from coming into operation. ["No, no!"] Yes; he referred to Rules which the Judges had made, and which were withdrawn on notice being given that objection was taken in the House. As to dealing with these matters being limited by the forms of the House, he would point out that they could be taken after 12 o'clock at night. He joined his right hon. Friend in hoping that at the end of the Bill a clause might be inserted, declaring that the Rules must be laid upon the Table of the House, and could not be enforced until that had been done.

SIR J. RIGBY, whose utterance was almost inaudible in the Gallery, was believed to refer to the difference existing between Rules requiring the confirmation of the House and those merely laid upon the Table for the information of Members.

MR. LEES KNOWLES (Salford, W.) thought the Amendment was one of substance, and not merely of procedure or practice. If carried it would not interfere with the framing of Rules of Court, or with the choice of the persons who were to frame those Rules. It would be merely an indication that the House thought that anybody who felt he had a grievance should have at least two years in which to bring an appeal.

MR. BRYCE said, that if Rules were not to be 40 days before the House of Commons before taking effect there should be some limit of time within which an appeal must be made. He had thought that these Rules of Court would be the same as those made under the Judicature Act. If that were the case he should not feel inclined to support his hon. Friend in the Division Lobby, but if, on the other hand, they were to be Rules of Court made without that sanction which they would get by being laid on the Table of the House he should support him.

*MAJOR DARWIN said, that if he were given to understand that these would be effective Rules of Court he would withdraw the Amendment.

MR. GIBSON BOWLES said, there was a distinction between Rules of Court which did not obtain validity before they had been before the House 40 days and Rules of Court which were merely laid on the Table. Rules being laid before the House for 40 days implied and gave the right to any Member to call attention to the Rules and to move their rejection at any time after 12 o'clock at night.

*SIR M. HICKS-BEACH said, Her Majesty's Government were placing them in an invidious position. He was much disposed to agree with the objection raised that two years was too long a time to give for appealing, and that the elasticity which would be secured by Rules of Court might be desirable. At the same time, they on that side of the House, in accordance with what had fallen from the Mover of the Amendment, felt strongly that the public had a right to know what the Rules were before they came into force, and that, therefore, they ought to be laid upon the Table of the House. He had never heard of such a request being refused by any Government.

SIR J. RIGBY said, he was willing to take the matter into consideration before the Report stage was reached. He had no authority to give any further pledge.

MR. TOMLINSON said, it was an extraordinary thing that no Minister who had authority to give a pledge on behalf of Her Majesty's Government was present.

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.) said, that the hon. and learned Gentleman had stated that the matter would be considered before the Report. In certain cases it was directed that the Rules should be laid upon the Table for the information of the House, and over such Rules the House had no jurisdiction whatever. There was another class of Rules in which it was directed by Statute that they should not come into force until they had lain upon the Table of the House for 40 days, and in such instances the Rules could be challenged. He saw no reason why Rules under this Bill should be treated differently to Rules framed under the Judicature Act.

Mr. GIBSON BOWLES said, his contention was that an hon. Member had a right to object to a Rule laid upon the Table of the House, even though there were no statute declaring that it should not be valid until it had lain before Parliament for 40 days. In the case of the Rules of the Road at Sea, which were merely directed to be laid upon the Table, they had been successfully challenged.

Mr. H. H. FOWLER said, he had not stated that there was no power to call attention to such Rules; but there were a certain class of Rules which had no force whatever until they had lain on the Table for 40 days. Either House of Parliament might petition against them. The other class of Rules were laid upon the Table for the information of the House.

Mr. GIBSON BOWLES: And you can move an Address on them. You can move an Address on any subject you like in this House.

Sir R. WEBSTER said, that as the right hon. Gentleman's statement might be quoted hereafter as one having authority, he wished to say that, having had occasion to consult Mr. Speaker on this matter at the beginning of the Session, he was informed, upon the precedents, that whenever time was limited, it implied and carried with it the power of moving an Address. This applied even to Papers laid on the Table for information only.

Major DARWIN said he begged to withdraw the Amendment.

Amendment, by leave, withdrawn.

*Sir M. HICKS-BEACH begged to move the insertion of a new subsection with regard to the procedure in an appeal from the Commissioners to the High Court, and in certain cases to the County Court. They had incorporated in the Bill certain provisions as to the mode in which the principal value of property was to be ascertained by the Commissioners. The value was to be the market value at the time of death, and a special provision with regard to agricultural property limited the market value to 25 years' purchase of the net annual value, calculated in a certain way. That, of course, was a great improvement on the Bill as it originally stood. Still, great opportunity for disputes between the Commissioners and the persons accountable for duty was left open. It was obvious that in cases where the property did not come within the limiting proviso of 25 years' purchase of the net annual value, or where, on the other hand, its market value—being bad agricultural land—was below that 25 years' purchase, disputes might arise between the Commissioners and the persons accountable. He was acquainted with a case in which a leasehold house in London was valued by the Commissioners for purposes of probate at £5,000. The legatee demurred to that value and put it at something like £1,500 less, but the Commissioners insisted on payment of Probate Duty on £5,000. Within a year the property was sold by the legatee for £3,500, and on application the excess duty was returned. He quoted that case as showing the great difference there might be between the valuation of the Commissioners and that of the persons accountable for duty in estimating the market value of property of that class. Therefore, this Bill very properly provided an appeal to the High Court and the County Court. But how were these Courts to arrive at a decision as to market value? He thought the Committee on reflection would admit that the Judge of the High Court could not possibly decide such questions himself, nor could the Judge of the County Court. They would, therefore, be compelled to one of two courses. They must either hear evidence brought before them by the Commissioners and persons accountable as to the market value of the property, or they must refer the matter out of Court to some expert who was qualified to decide the subject. If they adopted the first course, enormous expense would be involved and great hardships would consequently accrue to the persons accountable. Furthermore, it would by such a mode be very difficult indeed to arrive at the real market value of the property; the valuers on the one side and the other would be likely to differ to a most extraordinary extent. He had knowledge of a case in which some property had to be valued on behalf of a seller and purchaser in a large town in the Midlands. Five experts were called in by the seller and five on the other side. The five on the part of the seller valued the property at from £61,000 to £52,000, and the five on the part of the purchaser valued it at from £21,000 to £17,000. There could not be a better example of the impossibility of arriving at a fair decision through the evidence of experts. A Judge who had to decide the value of property would be well advised if he referred the matter to arbitration. He had prepared an Amendment to the new clause of the Solicitor General which would cover these points. There should be first some Local Authority, so to speak, standing between the taxpayer and the Inland Revenue Commissioners in this matter, much as the local Commissioners of Income Tax now stood between the taxpayer and the Inland Revenue Commissioners. He proposed that a list of qualified valuers should be formed for each county by the County Councils and County Borough Councils in Great Britain, and by some similar Local Body in Ireland, and that these authorities should lay down the scale of remuneration to be charged. From a rota of these valuers, comprising as it would amongst its members those who knew most about the value of local property—who certainly would know more about it than valuers sent down from London—the Judge of the High Court or the Judge of the County Court would select some one valuer to arbitrate between the Commissioners and the persons accountable. He did not propose that this should be compulsory on the Court. It would have the option in each case either of deciding itself or of appointing an arbitrator. He had made inquiries as to what the probable procedure would be, and he was informed that cases of this kind would, under the ordinary Rules, be referred to some sort of arbitration. He was confident that it would not only be the best and fairest, but very much the cheapest, mode of arriving at a fair judgment of what the value of property was, and therefore what the duty ought to be. He was sanguine that the hon. and learned Gentleman opposite would be able to assent to the proposal, therefore he would not trouble the Committee at greater length. He ventured to suggest this scheme to the Committee, and if the words of his sub-section were not exactly to the taste of the Government they could be easily amended on Report.

Amendment proposed, in line 8, at end, insert—

"The County Council of every county and county borough in Great Britain, and the Grand Jury of every county in Ireland, shall within 12 months after the commencement of this Act, and may thereafter from time to time, appoint a sufficient number of qualified persons to act as valuers for the purposes of this Act in their respective counties, and shall fix a scale of charges for the remuneration of such persons, and the Court may refer any question of disputed value under this section to the arbitration of any person so appointed for the county in which the appellant resides or the property is situate; and the costs of any such arbitration shall be part of the costs of the appeal."—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there added."

MR. SEXTON said, this might be suitable enough as far as Great Britain was concerned. No doubt it would be well to cast on the County Councils—who were elective bodies—the function of appointing valuers to determine the value of estates.

SIR M. HICKS-BEACH: The High Court would select the valuers from the rota. If the hon. Member can suggest any better authority than the Grand Jury in Ireland, I shall be happy to adopt it.

MR. SEXTON said, he did not think the people of Ireland would be satisfied to entrust such a duty to the Grand Jury, who were a nominated and not an elective body, and he would ask the right hon. Baronet, or he would himself, if necessary, move to leave out the words "and the Grand Jury of every county in Ireland." Words must be added, if necessary, at the end of the paragraph to empower the High Court itself to appoint valuers.

SIR M. HICKS-BEACH said, he had no objection at all to the proposal of the hon. Member for Kerry.

MR. R. T. REID said, he agreed to this Amendment, and he understood the right hon. Baronet was willing to accept the appointment of these valuers by the High Court in Ireland instead of by the Grand Jury. He would refrain from making any comment on the Grand Juries of Ireland. That point being agreed between the right hon. Baronet and the hon. Gentleman he saw no objection in principle to the Amendment of the right hon. Baronet. There might be questions about the way the clause was framed, but that was a question of detail, not machinery, and he was quite prepared to accept it. He would, therefore, move to omit the words "Grand Jury in every county in Ireland," in order to insert the words "High Court in Ireland."

*Sir M. HICKS-BEACH offered no opposition to this Amendment, though he thought that the principle of appointing local valuers should apply in Ireland as in Great Britain.

Mr. SEXTON said, the High Court might be trusted to appoint a sufficient number of valuers, and he thought that for the whole of Ireland a staff would not be required on the same scale as in Great Britain.

Mr. R. T. REID said, he would suggest for the present the words "Grand Jury for every county in Ireland" be omitted, the purpose being to complete it on Report by the insertion of other words.

Amendment proposed to proposed Amendment, to leave out the words "Grand Jury for every county in Ireland."

Amendment agreed to.

Amendment, as amended, agreed to.

Mr. BUTCHER (York) proposed, in line 15 of the Solicitor General's Amendment, to insert the words "without requiring payment of any portion of the duty or." The change which this Amendment would make was this. By the Government proposal the plan was to set aside the claim made by the Commissioners, and if the Court thought it unjust that the appellant should pay the whole duty, the Court should allow payment of a portion of the duty. He proposed that if the Court thought it unjust that the whole duty should be paid the matter should be brought to Court without payment of duty at all, the distinction being that the Government insisted that some duty should be paid, and he suggested that in some cases, if the Court thought it proper, no payment should be made. Supposing the Commissioners said an estate was worth a considerable sum of money and the executor thought it was worth nothing at all, why should the executor be obliged to pay any duty? If he was right, no duty would be payable. Why should he, in order to take the opinion of the Court, pay a sum of money down? Take another case in which the Commissioners made a very large claim for duty, while the executor thought a very much smaller amount was payable. It might be the case that the executor had absolutely nothing to pay the duty with. Was it right or reasonable that before he could get hold of any of the estate at all, before he had a penny in his hands out of which to pay the duty, that in order to obtain the decision of the Court he should have to pay a sum of money down? He protested against the view that the Government or the Commissioners were to be placed in an entirely different position from any litigant in the country. If the Court thought it fair that the litigant should not pay the sum why should the Government insist upon its payment? As a matter of principle, he asked the Committee to say that in such cases they should be allowed to litigate with the Government on fair terms.

Amendment proposed, in line 15, after the word "brought," to insert the words "without requiring payment of any portion of the duty or."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, the Government had gone as far as they ought to do. They had already made a concession on the subject of security.

Sir R. WEBSTER said, he thought it was only justice that a man should have the option of giving security instead of finding the money. It was perfectly well known to all who had dealings in these cases that giving security meant paying for the security, or, in other words, it was a charge put upon the person who found the security. He understood the Solicitor General to say it would be right to give the Court a discretion in the matter. If he could trust the Courts, which of course he could, surely he should leave it to them to decide whether it was a case in which the appeal ought to be allowed without any money being paid or any security being given, and he suggested with great respect to the Chancellor of the Exchequer that the answer he had given had not met his hon. and learned Friend's point. There might be cases in which, as a matter of common justice, they did not think any security ought to be given or any money to be paid, and to tell the Court to say there must be something to pay, put the Court into an invidious and absurd position.

Viscount CRANBORNE (Rochester) said, the Solicitor General had allowed a diminution in the full payment before the appeal was tried, and it was only a logical extension of that principle that in cases where the Court thought it just there should be no payment at all, and he should have thought the Government would at once accept it. The Chancellor of the Exchequer said the Amendment which the Government had already accepted would meet the case. That was not so. If he had been in the House when his hon. Friend on the Front Bench spoke, he would have heard him say there would be considerable difficulty in certain cases where the claim was unjust. He really thought the Chancellor of the Exchequer was resisting a matter so obvious that it was hardly worth his while.

*Mr. GIBSON BOWLES said, practically the only difference between them was a question of one farthing, for the Court, as he understood it, might direct that only a farthing should be paid, as there was no inferior limit to the amount they might order to be paid. As it was such a small matter he thought the Chancellor of the Exchequer might give way.

Mr. BYRNE said, if he thought the Member for Lynn Regis were right as to what the Court thought it could do, he should take a very different view from what he did. But he thought that in a case of this description the Court would think it its duty to require some considerable amount of security. The cases in which the Court thought it unjust must be extremely few, but in those few cases it seemed very hard that a person might not litigate without payment.

Mr. A. J. BALFOUR said, it was always an ungracious task to look a gift horse in the mouth, and he did not forget that the Amendment which was under consideration was one which the Government introduced in their Bill in order to meet arguments and opinions advanced from that side of the House, and nothing he could say would be calculated unduly to press the Government. At the same time, after listening to the arguments of his hon. and learned Friend behind him, and to the answer given from the Treasury Bench, it seemed to him this was a substantial point, which if granted would not in any sense injure the Inland Revenue, whose interests the Government were bound to protect. His hon. Friend the Member for Lynn Regis believed the Court might require the payment of one farthing. He supposed if the language of the clause was literally interpreted that was possible, but he was told the Courts would not venture so to interpret the directions of Parliament in this matter, and that they would always consider under this clause some substantial contribution should be paid by the litigant. He thought it was impossible to justify a provision of that kind. The Chancellor of the Exchequer had not attempted to justify it. He had told them in courteous language that he thought the Government had gone far enough in modifying existing laws to the extent of allowing the Court any discretion in the matter. There might be cases, no doubt, as he had reminded them, under the present system, in which a man had to pay the whole of the disputed duty before he was entitled to appeal. That argument of the Chancellor of the Exchequer was, no doubt, sound. It was perfectly true that the existing system was harsh, illogical, and unjustifiable, and that the Government had made very important modifications in that system in the direction of justice. But he thought that when his learned Friend behind him had pointed out that the cases in which this would come into operation were very few, and these cases must, in the opinion of the Court, be cases in which a great wrong was being inflicted, he thought the Government must see there was really something to be said in favour of the Amendment. He could hardly, for his own part, imagine cases under which the Court would grant this, but there might be cases in which there would be no duty to be paid at all, because the market value of the property at the time of the death of the deceased was *nil*, and the Inland Revenue might hold that a considerable duty ought to be paid upon it. If the executor was right then it was quite clear that not one sixpence could be raised upon the property for the purpose of paying the duty. Surely, rare though such cases might be, they ought not to leave them out of their view. They ought to make some provision for dealing with them, and a provision more just in itself, more in accordance with ordinary principles of legislation, and safer for the Inland Revenue than that which his hon. and learned Friend had proposed he found it difficult to conceive, and under those circumstances, though he did not wish unduly to press the Government, he should think it would be worth their while giving the very small concession in regard to the number of cases included, but a considerable concession as regarded the justice and equity of this Bill which was demanded by his hon. and learned Friend. He did not know whether his hon. Friend would consider it worth while to go to a Division if the Government should remain obstinately fixed in their present view of the situation; but if he went to a Division he should support him.

SIR W. HARCOURT said, he did not wish to be unreasonable, and he did not think he had shown himself to be so. Certainly upon this point of security he was influenced by the arguments used by the Leader of the Opposition of a person called upon to pay money on a fixture which he was not really bound to pay for. He was struck very much at the time, and determined to yield. But he had consulted the authorities of the Inland Revenue, and they did not advise going any further, and he was afraid he was bound not to yield.

Question put.

The Committee divided:—Ayes 71; Noes 115.—(Division List, No. 140.)

On Motion of Sir M. HICKS-BEACH, the following Amendment to the new Clause was agreed to:—Line 17, after "case," insert "the Court may order."

MR. R. T. REID moved, in page 8, after Clause 10, to insert the following Clause:—

(Commutation of duty on interest in expectancy).

"The Commissioners in their discretion, upon application by a person entitled to an interest in expectancy, may commute the Estate Duty which would, but for the commutation, be payable in respect of such interest for a certain sum to be presently paid, and for determining that sum shall cause a present value to be set upon such duty, regard being had to the contingencies affecting the liability to and rate and amount of such duty; and interest being reckoned at 3 per cent., and on the receipt of such sum they shall give a certificate of discharge accordingly."

He said the clause carried out the understanding that had been come to; and the Amendments which had been put on the Paper by the hon. and learned Member for the Isle of Wight went beyond it. They could not commute a mere speculation as to which it was uncertain whether or not Estate Duty would be payable upon it.

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

SIR R. WEBSTER said, that the discretion of the Commissioners would be limited to the cases in which they could calculate exactly what might be payable if the clause stood as framed. He would suggest that the word "might" should be substituted for "would" before the words "but for the commutation," and "become" substituted for "be" immediately after those words, so as not to fetter the discretion of the Commissioners and give to the Amendment the scope which was intended.

Motion agreed to.

Clause read a second time.

Amendment proposed, after "would," insert "or might."—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

MR. BYRNE said, the clause was an empowering one merely. There was nothing to compel the Commissioners to act on it at all. He agreed that if they were going to compel the Commissioners to commute in cases where there was merely a contingency to provide for, it might be imposing on them a duty which it might be said ought not to be imposed on them; but, so long as the clause was permissible, he did not see why the

Commissioners should not — if they considered it right and desirable—commute the duty in cases of contingency. It was in cases of contingency that the clause, if acted on, would be most valuable. So long as there was no contingency, there would be comparatively little difficulty in ascertaining what would be the precise amount ultimately payable on the settlement, but in a case, say, where a man was entitled to property for life and where the property then went to the son, in the event of his attaining 21 years of age, if the son made an arrangement with an Insurance Society, why should he not be able to go to the Commissioners of Inland Revenue and say, "I will pay a certain sum down now"? This would be to the advantage of the Inland Revenue. At any rate, it was just as likely that they would fail to receive the money in the event of the contingency happening as it was that they would get the full duty in the event of the contingency falling out in the right direction.

Sir J. RIGBY said, the clause had been introduced in fulfilment of a promise which had been made. The words it was proposed to insert were utterly unnecessary, but as they were harmless they had better be accepted.

*Mr. GIBSON BOWLES said, that under the Succession Duty Act the duty varied according to the consanguinity of the successor to the predecessor. That was ascertainable at the time of the composition and did not alter, whereas under the Bill the duty would vary with aggregation and the amount of the property. Therefore, when the Attorney General took clauses out of the Succession Duty Act dealing with a fixed duty and put them in a Bill in which the duty was not fixed he showed that he misapprehended the case.

Question put, and agreed to.

Other Amendments to the proposed new Clause agreed to.

Sir R. WEBSTER said, that inasmuch as commutation meant that a smaller sum would be taken if paid down than would accrue at the end of a number of years, words should be put in to show that a discharge should be given to the person liable to commutation. He, therefore, moved the Amendment standing in his name.

Mr. Byrne

Amendment proposed, in line 8, at the end of the clause, to add the words

"which shall discharge such interest when it falls into possession from any further claim for Estate Duty.—(*Sir R. Webster.*)

Question proposed, "That those words be there added."

Sir J. RIGBY said, the fact of commutation would be a discharge from liability in connection with that one transaction. If the Amendment meant anything it meant that, although there might be another death upon which Estate Duty was properly payable, that duty should not be paid. That was directly contrary to the meaning and spirit of the Bill. He was bound to oppose the Amendment.

Sir R. WEBSTER said, that interests might fall in during or after the commutation, and his contention was that the Commissioners in commuting should bear those interests in mind.

*Sir J. LUBBOCK said, he thought the Amendment necessary, as without it the purchaser of a reversion could not tell what he was buying, and the clause would therefore not fulfil its object.

Sir J. RIGBY said, there could be no doubt that the man who commuted would be free on paying the duty, but the words of the Amendment would extend to persons who had had nothing to do with the commutation, but who might benefit in connection with the same property.

Mr. TOMLINSON was understood to support the Amendment.

Mr. GIBSON BOWLES said, the attitude of the hon. and learned Gentleman the Attorney General must produce in the minds of hon. Gentlemen the conviction that he desired in the most barefaced manner to collect duty twice over.

Sir J. RIGBY said, that a purchaser after he had purchased the interest in respect of which the commutation had been granted might die, and the reversion might pass from him to someone else. There was no reason why, the reversion so passing, another duty should not be paid.

Mr. GIBSON BOWLES said, it was the same interest that would pass—the interest in expectancy. Until the termination of the expectancy period the property might surely pass from one to another.

Question put.

The Committee divided:—Ayes 81; Noes 124.—(Division List, No. 141.)

Mr. R. T. REID moved, in page 9, after Clause 12, to insert the following Clause:—

Exemptions from Estate Duty.

"(1) Estate Duty shall not be payable in respect of a single annuity not exceeding twenty-five pounds purchased or provided by the deceased, either by himself alone or in concert or arrangement with any other person, for the life of himself and of some other person and the survivor of them, or to arise on his own death in favour of some other person; and if in any case there is more than one such annuity, the annuity first granted shall be alone entitled to the exemptions under this section.

"(2) Estate Duty shall not be payable in respect of property passing to the Crown or to any institution wholly maintained out of moneys provided by Parliament."

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

Mr. R. MOWBRAY (Lancashire), Prestwich) said, he should like to know what was meant by—

"Estate Duty shall not be payable in respect of property passing to the Crown or to any institution wholly maintained out of moneys provided by Parliament."

Was not this property to be aggregated?

Mr. R. T. REID said, that an Amendment to this effect was proposed about a month ago, and the Government promised to amend the Bill accordingly. No property would be aggregated for the purpose of raising duty which was not liable to duty itself.

Mr. A. J. BALFOUR said, that as he understood it, the first part of the clause was proposed to meet the case of hardship pointed out by the right hon. Gentleman the Member for Bodmin—where two or three elderly sisters not very wealthy enjoyed a small annuity in succession.

Mr. R. T. REID said, the clause was intended to meet the case of husband and wife, sisters, and so on.

Question put, and agreed to.

Mr. BARTLEY said, he would move to extend the exemption to annuities not exceeding £52. He was grateful to the right hon. Gentleman the Chancellor of the Exchequer for having adopted this clause in response to appeals from all sides of the House. Perhaps the right hon. Gentleman would consider the proposed increase unjustifiable; but the Amendment was insignificant—only 10s. a week, and it must be borne in mind that they were doing all they could to assist people in making provision for old age. It did not seem unreasonable that the exemption should run to £1 per week, and the Chancellor of the Exchequer would, no doubt, acknowledge that it would have no substantial effect on the Treasury.

Amendment proposed, in line 2, to leave out the word "twenty-five," and insert the word "fifty-two." — (*Mr. Bartley.*)

Question proposed, "That the word 'twenty-five' stand part of the Clause."

Sir W. HARCOURT said, that in fixing the limit at £25 they had calculated that the maximum capital value of such an annuity would be £300. They did not think it necessary to charge duty on such a small sum; but he could not accede to the Amendment, because when they came to higher figures it would not be right for them to give special advantages to one particular class of savings. The capital value of an annuity of £52 would probably be between £600 and £700.

Mr. BARTLEY said, he thought the Chancellor of the Exchequer was somewhat exaggerating the Amendment when he said it would run to £500 or £600. It would only be a matter of £200 or £300 for a person 75 years of age. If a man and his wife bought a small annuity and one life dropped after three or four years, the only Estate Duty payable, according to the system now proposed, would be that upon the half. This at the time of the purchase would only have amounted to about £150; but as the life would have lasted several years the annuity would be worth less than when it was purchased. The cases would be so few and the hardship so severe that he thought the Chancellor of the Exchequer might make some concession. He was afraid that he must take the sense of the Committee upon the proposal, because he thought it was a matter in which the public would feel that some relaxation should be made in the cases of deserving people who were trying to provide for themselves in this small way.

Question put.

The Committee divided:—Ayes 125; Noes 83.—(Division List, No. 142.)

*MR. GIBSON BOWLES moved, in line 9, to leave out all after "the Crown." He said, this sub-section was the exempting sub-section, and he presumed that it embraced all the exemptions proposed to be made. It read—

> "Estate Duty shall not be payable in respect of property passing to the Crown or to any institution wholly maintained out of moneys provided by Parliament."

He must call the attention of the Committee to the fact that this thing was entirely new with regard to the exemption from Death Duties. If the words of the old Act had been adopted Estate Duty would not have been payable by any of the Royal Family, but it was now made payable by all those of the Royal Family who did not come under the words "the Crown." What did the "Crown" mean? He had been obliged to go to the Interpretation Act of 1889, and he found that by Section 30 it was laid down that references to the Sovereign or to the Crown were to be construed as references to the Sovereign for the time being. He concluded that those references to the Crown embraced the person of the reigning sovereign, but no other member whatever of the Royal Family. He presumed also that it would embrace what he might call the public Revenue as representing the Crown. But what were "institutions wholly maintained out of moneys provided by Parliament"? There were such as the British and South Kensington Museums, but there were very meritorious institutions like Greenwich Hospital, which was not wholly supported by public money. What, indeed, was an institution? The word was new in an Act of Parliament of this kind. He did not know about Board schools, but was the Chancellor of the Exchequer himself an "institution"? The right hon. Gentleman might conceivably in the future be wholly maintained out of moneys provided by Parliament, and if he was an institution also he would be exempt. He thought the word was extremely vague. As to Greenwich Hospital, it was largely supported, but could not be said to be "wholly maintained, out of moneys provided by Parliament," for it was largely endowed by William III. by the gift of the Derwentwater estates, and by the payments of seamen themselves, out of their wages, of what was called "the Greenwich sixpence." A sum of £10,000 left to the Sovereign would be exempt, and £10,000 left to South Kensington Museum would be exempt, but £10,000 left to Greenwich Hospital in recognition of the services of our veterans at sea would be charged with duty. Surely that was not the intention of the Government, and if it were not the intention of the Government, the words here inserted should be left out. He strongly objected to any institution being allowed to escape the payment of the Estate Duty, whether it be an institution wholly or partly supported by moneys provided by Parliament or voluntary contributions. He could not conceive the justice, for instance, of exempting money left to the British Museum, and charging the duty on money left to St. George's Hospital. It seemed to him that if there was to be any alleviation of the tax at all it should be in the direction of hospitals rather than in the direction of museums. If £10,000 were left to the South Kensington Museum, the result was that the institution received £10,000 more to spend, and that amount of £10,000 was withdrawn from the purview of Parliament. They had endeavoured to raise the question of the Trinity House in that House, with regard to the large amount of money that was affected, and which was taken by the Board of Trade. But they were always told that they could not discuss the whole question of the Trinity House, because there was only £40,000 which could be discussed. He, therefore, asserted that any sum so left, instead of having a greater claim to exemption, had rather a claim to be charged double duty. But why should any Institution whatever be relieved from the taxes which were imposed upon an ordinary individual who came into the succession of a property, real or personal? An individual was often very hard put to it to find the money to pay the duty, and in any case it was certain to cost him great inconvenience. But an institution had no duties to the property, and simply had to spend the money. He submitted that the instances he had given were sufficient to show that the principle here adopted was a wrong one. If they wished to make a proper exemption, for instance, of works of art, there were the words of the old Act, which provided that they should be left for a definite purpose, to be kept and preserved. If an Institution were to sell them and add to its funds, exemption from duty was never contemplated by the old Acts, and he submitted that that should be kept in mind with regard to the new Act. But here there was no such case for exemption. He thought he had given good reasons why the exempting clause of this Bill should deal with all matters of exemption upon some intelligible and consistent principle, and that all the exemptions should be put together. He submitted that that had not been done in this clause. He begged to move the Amendment which stood in his name.

Amendment proposed to the proposed new Clause, in line 9, to leave out all after the words "the Crown."—(*Mr. Gibson Bowles.*)

Question proposed, "That the words proposed to be left out stand part of the new Clause."

MR. GOSCHEN: On a point of Order, Sir. The hon. Member who has just spoken has raised the point with regard to the interpretation of the word "Crown." If the Amendment which my hon. Friend has moved were put, it would prevent any alteration of the word "Crown." I wish to ask the Chancellor of the Exchequer whether in the word "Crown" any change is made with regard to the existing law—whether the exemption from Estate Duty is limited to the Crown, whereas the exemption from Legacy Duty is extended to the Royal Family. If, in the wording of this clause, any substantial alteration is made with regard to the Death Duties generally of the Crown or of the Royal Family, perhaps the Chancellor of the Exchequer would be good enough to explain the point.

SIR W. HARCOURT: This clause was only intended to carry out what I said in answer to my hon. Friend the Member for Whitechapel, and was really meant to deal with bequests to the State or to the nation. The hon. Member for Lynn Regis has made the objection that the management of South Kensington Museum might have money to dispose of as they pleased without the control of Parliament. So they might have, and, I imagine, have now. The only thing is, that they will have that sum so much reduced by the Estate Duty. If anybody should leave South Kensington £10,000 the management can deal with it as they like now. That really was and is the sole intention of this clause. It might, perhaps, quite as efficiently have run—"Bequests made to the nation," or "property passing to the nation by bequest."

MR. GOSCHEN: I am quite aware that that is the intention, and the Government have been fulfilling their promise in dealing with this matter, but the right hon. Gentleman has not answered my question. Perhaps the Law Officer will answer it. It is whether the introduction of the words "the Crown," either by accident or by intention on the part of the Government in this particular clause, would in any way alter the incidence of the Death Duties upon any member of the Royal Family. It is a matter of some importance. I give no opinion as to whether it ought to be done or not, but I am clear upon this point, that it ought not to be done by a sidewind or accidentally, without the deliberate intention of Her Majesty's Government. I am sure the Chancellor of the Exchequer will agree with that, and therefore I wish to ask the Attorney General whether the introduction of the words exempting the Crown in this clause would change the incidence of the Death Duties upon Members of the Royal Family as compared with the existing law. I can assure the right hon. Gentleman opposite that there is no controversial point in what I raise, but it would be most undesirable that any change in the Death Duties should be effected without the distinct understanding of the House. My hon. Friend has suggested that the substitution of the word "Crown" for "Royal Family" would make a considerable difference.

SIR J. RIGBY: I wish to answer this question in substance. First of all, supposing that there were no such clause as this, there is nothing that I ever heard of, or remember, to exempt any member of the Royal Family, other than the reigning Sovereign. It would have to be paid by them. This clause does not alter the law in regard to Estate Duty, because it only expresses what, in the absence of the words, would be the law. The exemptions which the Royal Family can claim are by virtue of the Legacy Duty Act, and this clause has nothing to do with that Act, and it does not alter or exempt from Legacy Duty at all. So the result is that this does not provide for any exemption from the new Estate

Duty for members of the Royal Family other than the reigning Sovereign. But it does not take away from any members of the Royal Family any exemptions that they now have. I think I ought to say that the Crown does mean the reigning Sovereign.

*SIR M. HICKS-BEACH: I would propose as an Amendment, before that of my hon. Friend, to leave out the word "Crown," because the hon. and learned Gentleman has distinctly stated that the clause as it now stands does not carry out the intention which the Chancellor of the Exchequer has just declared was the intention of Her Majesty's Government. The desire of the hon. Member for Whitechapel, to which the right hon. Gentleman assented, was that a gift to the nation should be free from Estate Duty, while I understand from the hon. and learned Gentleman that that would not be carried out by the words of the clause. Therefore it is perfectly obvious some other word should be added. I beg to move the omission of the word "Crown."

SIR W. HARCOURT: I think we had better omit the clause. I have always been very much in favour in framing an Act of Parliament of saying exactly what the meaning of a phrase was. Therefore what I suggest now is to withdraw Sub-section 2, and put it in a different form upon Report. I think that would be the best way of dealing with it.

THE CHAIRMAN: It is proposed to leave out Sub-section 2. The Question is, "That Sub-section 2 stand part of the Clause."

SIR M. HICKS-BEACH: Upon this I would venture to repeat to the Committee what I said when this matter was previously under discussion. I think the right hon. Gentleman will find that he is only at the beginning of the difficulty. I am certain, from the Amendments on the Paper, that there was many Members of this House who will not be content to exempt property passing to the nation or to an Institution wholly maintained out of monies provided by Parliament, and not to extend that exemption to property passing to Municipalities for local benefit.

SIR W. HARCOURT: We will consider whether we cannot put our proposal in some more intelligible form, and one which would be less open to criticism than the sub-section as it stands.

*MR. GIBSON BOWLES said, he would like to point out that at present all the Royal Family were exempted from Legacy and Succession Duty, and the Sovereign personally was exempted from Probate Duty, but they merged the Legacy and Succession Duty of 1 per cent. in the Estate Duty, and they merged the Probate Duty, and if they left it as it was without any exemption the effect would be to remove the exemption from Probate Duty which the Sovereign now enjoyed. He only wished that that might be kept in mind in case any new clause were brought up.

MR. BARTLEY said, that as he had an Amendment to include local rates, he would like to guard himself respecting any fresh clause. It seemed to him that all property given to the country, whether in London or in the villages, should be exempted, as it was most desirable to encourage donations to all parts of the country.

MR. A. J. BALFOUR: I think everybody will recognise the conciliatory spirit which has been shown by the Chancellor of the Exchequer in this Debate, and they will also sympathise with him in the difficulty in which he is placed. My right hon. Friend near me, the Member for Bristol, I think takes a severe view of these bequests, and does not wish any relief to be given to them at all; on the other hand, there are a good many gentlemen on this side of the House, and, I think, on the other side of the House, who say, with some justice, that if money is left for public purposes to the nation as a whole, it shall not pay duty, but should pay duty when left as a fraction, such as in the case of some Municipality or Institution. That being the position in which the Chancellor of the Exchequer finds himself, I cannot blame him for desiring to postpone the full discussion of this subject until Report, though I hope he will not then take the negative attitude recommended by some authorities, but will deal to some extent with this problem. I certainly shall not resist the Amendment which he has proposed, which is that this sub-section be now omitted, on the understanding that it be brought up again on Report. I think the Government have a perfect right to do that if they choose.

MR. FORWOOD said, that when this matter was brought before the House by the hon. Member for Whitechapel, he ventured to put in a claim for Municipalities, and he wished now to press strongly upon the Chancellor of the Exchequer the reasonable claims of Local Bodies to have the duty on any works of art that might be left to them remitted. There could be no question that one of the greatest improvements to the conditions of provincial life was the erection of Art Galleries, Museums, and such local public Institutions, and to place such at a disadvantage in regard to bequests as compared with National Institutions would, he feared, be to check the generosity of donors in this direction. When this matter came up for consideration on the Report stage he hoped the Chancellor of the Exchequer would give favourable attention to the claims of local Institutions.

MR. TOMLINSON reminded the Committee of one class of Institutions to which reference had not been made, Institutions of an educational character—Universities and Colleges. Surely the Chancellor of the Exchequer would not wish to subject to Estate Duty a valuable library bequeathed to an Institution of this kind?

Amendment (*Mr. Gibson Bowles*), by leave, withdrawn.

Question, "That Sub-section 2 stand part of the Clause," put, and negatived.

MR. A. J. BALFOUR: I desire to submit an Amendment in the form of a new sub-section. I have given a copy to the right hon. Gentleman, and it runs in these terms—

> "Property passing to any Institution maintained for a public purpose shall not be aggregated"

—this is the essence of the Amendment—

> "shall not be aggregated with the rest of the property passing on the death of the deceased."

I do not think this needs long explanation; its object will be apparent. It will be observed that it does not relieve property passing to Museums and other Institutions from duty; the duty must be paid, but not after aggregation with the rest of the property of the deceased. The equity of the proposal is obvious on the face of it, but I will give one case by way of illustration which will make the matter quite clear to the Committee. Suppose a man is the possessor of a large amount of unsettled property and a small amount of settled property over the disposal of which he has no control; and suppose he, following bad examples, takes a course not without precedents and quarrels with his heir. He is obliged to leave the small amount of settled property to his heirs, but he leaves the large amount of unsettled property to the nearest Hospital or Museum. Now, what is the position of the unfortunate heir? He not only has to pay Estate Duty on the amount of property he receives, but he has to pay duty on the whole amount of the property, only a small fraction of which comes to him, the rest of it being deliberately left away from him because he happens to have quarrelled with his predecessor. Nobody can say this is equitable. If you wish public Institutions to pay Succession Duty on property they receive by bequest let that be so, but do not make the unfortunate heir pay on the small amount of settled property he gets, and also the Estate Duty on the much larger amount of property going to the public Institution. I give this one case, which perhaps the Government have not realised, and of course there is the other case, in which a man, to spite the heir of the settled property, might leave the remainder of the property to an individual instead of to an Institution; but, taking this commoner case, is it not a fair concession to make, is it not a fair encouragement of the liberality of individuals towards public Institutions to say that when they thus bequeathed property it shall not be subject to aggregation for purposes of duty with the rest of their estate? It is open to argument whether we should grant any great concession in the way of diminution of taxation to property left for public purposes; but I do think that this new principle of aggregation, now introduced for the first time into our fiscal system, should not be used as an engine for checking liberality which would otherwise be exercised. A rich man might leave £100,000 to a public Institution if he knew that the public Institution would pay duty upon that, and that his heir would pay only upon the amount he received. But when he knows that his heir will have to pay taxation on the whole of his aggregated property, he will naturally think twice before he makes that use of his power of leaving money to a public Institution or for public purposes. I think the Amendment is conceived in a not unreasonable spirit, and, without dwelling on it further, I hope the Government may see their way to accepting it.

Amendment proposed, to insert at the end of the Clause, as a new sub-section—

> "Property passing to any Institution maintained for a public purpose shall not be aggregated with the rest of the property passing on the death of the deceased."—(*Mr. A. J. Balfour.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT: This opens up a new point of view altogether. I should like to have time to consider how it will affect the principle of aggregation before I accept it. I am quite willing to take into consideration the point of view of the right hon. Gentleman—which is not unreasonable—and what it may involve. What I feel about all these questions in regard to the distinction of portions of property is, the more we introduce the question who are the beneficiaries the more we detract from the principle of aggregation. There is a line of Pope's—

> "Die and endow a College or a cat."

Now I do not know how far the cat may come under the definition of person or individual, and, as I say, I must consider how far this or any proposal will affect the principle of aggregation. I hope the right hon. Gentleman will not press his Amendment to-night; but we will take it into consideration and see what we can do with it at a later stage.

Mr. A. J. BALFOUR: I take some blame to myself, and do feel that I have somewhat taken the Government at a disadvantage in proposing this Amendment at such a short notice. I can only say in palliation of my offence that I did raise the point in Debate at an earlier stage. Does the right hon. Gentleman desire that I should withdraw it now in order that it may be considered on Report? I will take any course he likes.

Sir W. HARCOURT: I propose to reconsider the section altogether and bring it up in another form, upon which the right hon. Gentleman can move this or any other Amendment.

Amendment, by leave, withdrawn.

Clause added to the Bill.

Committee report Progress; to sit again upon Monday next.

Mr. A. J. Balfour

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 14) BILL.—(No. 236.)

As amended, considered; to be read the third time upon Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 18) BILL.—(No. 257.)

As amended, considered; to be read the third time upon Monday next.

PIER AND HARBOUR PROVISIONAL ORDER (No. 4) BILL.—(No. 275.)

Reported, with Amendments [Provisional Order confirmed]; Report to lie upon the Table.

Bill, as amended, to be considered upon Monday next.

MESSAGE FROM THE LORDS.

That they have agreed to,—

Cockenzie Fishery Provisional Order Bill.

COLONIAL OFFICERS (LEAVE OF ABSENCE) BILL [*Lords*].—(No. 295.)

Considered in Committee, and reported, without Amendment; read the third time, and passed.

SEA FISHERIES (SHELL FISH) BILL. (No. 274.)

Considered in Committee, and reported, without Amendment; read the third time, and passed.

MERCHANDISE MARKS ACTS (1887 AND 1891) AMENDMENT (CUTLERY) BILL.

The Select Committee on the Merchandise Marks Act (1887 and 1891) Amendment (Cutlery) Bill was nominated of,—Mr. Albert Bright, Mr. Burt, Mr. Crosfield, Baron Henry de Worms, Mr. Edwards, Mr. Heath, Mr. Lawrence, Sir Leonard Lyell, Mr. Walter M'Laren, Mr. Scott Montagu, Mr. Oldroyd, Mr. Brooke Robinson, and Mr. James Rowlands.

Ordered, That the Committee have power to send for persons, papers, and records.

Ordered, That Three be the quorum.—(*Mr. T. E. Ellis.*)

RETIRED SOLDIERS' AND SAILORS' EMPLOYMENT.

Ordered, That Mr. Pickersgill and Viscount Wolmer be added to the Select Committee on Retired Soldiers' and Sailors' Employment.—(*Mr. T. E. Ellis.*)

House adjourned at twenty minutes after Twelve o'clock till Monday next.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF LORDS,

Monday, 2nd July 1894.

FRANCE.

The Queen's Answer to the Address of Tuesday last, reported by the Lord Steward (*M. Breadalbane*) as follows:

I thank you sincerely for your loyal and dutiful Address.

I share the deep sorrow and indignation which you have expressed at the assassination of the President of the French Republic.

I shall take care to convey to the French Government the abhorrence which, in common with myself, you feel at this detestable crime, and the sympathy which it has called forth for the Family of the late President, and also for the Government and People of France.

THEIR ROYAL HIGHNESSES THE DUKE AND DUCHESS OF YORK.

The Queen's Answer to the Address of Thursday last, reported by the Lord Steward (*M. Breadalbane*) as follows:

Your loyal and dutiful Address on the occasion of the birth of the Prince, my great-grandson, gives me sincere satisfaction; and I thank you for the renewed assurance of your loyal affection towards my Person and Family.

Address and Answer to be printed and published. (No. 140.)

PISTOLS BILL.—(No. 40.)

THIRD READING.

Read 3ª (according to Order).

THE EARL OF CHESTERFIELD said, he had several Amendments to propose. The first, in Clause 1, to transpose the words "yeomanry" and "volunteer," was merely formal.

Amendment agreed to.

THE EARL OF CHESTERFIELD moved, in Clause 3, an Amendment to enable midshipmen and other officers below the age of 18 to carry pistols when on duty. This point had been brought forward and discussed in Committee.

Moved, in Clause 3, page 3, line 11, after ("pistol") to insert—

("unless he is in the naval, military, yeomanry, or volunteer service of Her Majesty, and is carrying the pistol in the performance of his duty or when engaged in target practice."—(*The Earl of Chesterfield.*)

Amendment agreed to.

THE EARL OF CHESTERFIELD said, the next, in line 12, to leave out "or she," was formal, those words being unnecessary under the Interpretation Act of 1889, by which words implying the masculine included the feminine gender. Another Amendment, in Clause 4, for transposing words was consequential. The object of the next, in Clause 8, was to define the meaning of "chief officer of police in Scotland."

Moved, in Clause 8, page 4, line 21, to leave out from ("and") to the end of the clause and insert—

("'council of a city or borough' the town council or police commissioners, and 'chief officer of police' shall mean the chief officer of police as defined in the third schedule to the Police (Scotland) Act, 1890.")

Amendments agreed to.

THE EARL OF CHESTERFIELD moved, in Clause 9, page 4, line 24, after ("constabulary") to insert—

("the expression 'chief officer of police' shall have the same meaning as in the Explosives Act, 1875, subject to the change of designation mentioned in section twelve of the Constabulary and Police (Ireland) Act, 1883.")

THE MARQUESS OF SALISBURY: I think the noble Lord will, by this Amendment, beat the record in the construction of a Reference Clause. I can, of course, quite understand the object of a Reference Clause in legislation; it is to enable Bills to pass the House of Commons. But I understand this Bill has passed the House of Commons.

THE EARL OF CHESTERFIELD: No; this Bill has not passed the House of Commons.

THE MARQUESS OF SALISBURY: Then, of course, it may be necessary; but it would be more satisfactory, I think, if the meaning of the expression in the Explosives Act, 1875, and the change of designation in the Constabulary and Police (Ireland) Act, 1883, were put into the Bill, because this is a Bill for all kinds of unlearned persons, those under age, peasants in Ireland, and others; and I am afraid they will find some difficulty in deciphering the strange enigmas which the draftsman has put into the Bill. Even at the risk of making it more difficult for the Bill to pass the House of Commons, I think it would be better if it were drawn in ordinary English.

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY): The noble Marquess raises rather a large question by that last sentence. I never knew that an Act of Parliament was intended to be a portion of popular literature at all. The noble Marquess has, I think, not only mistaken the object but has forgotten the origin of this Bill. It is the wastrel and derelict child of Lord Stanley of Alderley—I think the noble Marquess must remember the somewhat melodramatic introduction of the Bill in this House; but it has been entirely changed in Committee. Does the noble Marquess desire to stop the Bill?

THE MARQUESS OF SALISBURY: I only meant to offer my protest against a practice which is growing, and is really making Bills more hopelessly unintelligible than they used to be. But I agree with the noble Earl that it is perhaps hardly worth while stopping the Bill now.

LORD HALSBURY: I would only add that I have repeatedly made that protest sitting in another part of the House, but I do not think I ever remember a Bill so extravagant in its reference as the present one. It really seems as if some person had been trying to discover some mode of rendering the Bill absolutely unintelligible.

THE LORD CHANCELLOR (Lord HERSCHELL): This clause was, I believe, inserted in the Irish Office.

A noble LORD: That may account for it.

Amendment agreed to.

THE EARL OF CHESTERFIELD moved, after Clause 10, to insert as a new clause—

> "No licence, authority, or permission granted under this Act shall entitle any person to use, carry, or have in his custody or possession any fire-arm in any part of the United Kingdom where that person is by any other Act for the time being in force forbidden to use, carry, or have in his custody or possession any fire-arm, or shall entitle that person to use, carry, or have in his custody or possession any fire-arm unless he has obtained a licence or permission so to do from some authority empowered by that Act to grant such licence or permission."

THE MARQUESS OF SALISBURY: May I ask what "that Act" means?

THE LORD CHANCELLOR (Lord HERSCHELL): I think "that Act" is some other Act. It is taken from the gun-licensing clause, which provides that licences obtained under that Act shall not entitle the person to carry arms where there is a law forbidding it. This is a provision where persons are not entitled to carry arms.

THE EARL OF ROSEBERY: Would the substitution of "such other" for "that" meet the difficulty?

THE MARQUESS OF SALISBURY: I think it would be more lucid.

Moved, to leave out the word "that," and insert "such other."

Amendment agreed to.

Privilege Amendments agreed to.

Bill passed, and sent to the Commons.

LOCAL GOVERNMENT PROVISIONAL ORDER (POOR LAW) BILL.—(No. 95.)

Report from the Select Committee, That the Committee had not proceeded with the consideration of the Bill, the opposition thereto having been withdrawn; read, and ordered to lie on the Table; The orders made on the 18th instant and Tuesday last discharged; and Bill committed to a Committee of the Whole House.

COLONIAL OFFICERS (LEAVE OF ABSENCE) BILL [H.L.].—(No. 25.)

Returned from the Commons agreed to.

TRAMWAYS ORDERS CONFIRMATION (No. 1) BILL [H.L.].—(No. 43.)

Amendments reported (according to Order); further Amendments made, and Bill to be read 3ª To-morrow.

TRAMWAYS ORDERS CONFIRMATION (No. 2) BILL [H.L.].

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (No. 13) BILL. (No. 129.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3ª To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 12) BILL.
(No. 117.)

Read 3ª (according to Order), and passed.

WILD BIRDS PROTECTION ACT (1880) AMENDMENT BILL.

House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

MERCHANDISE MARKS (PROSECUTIONS) BILL.—(No. 133.)

House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

SEA FISHERIES (SHELL FISH) BILL.

Brought from the Commons; Read 1ª, and to be printed. (No. 141.)

PIER AND HARBOUR PROVISIONAL ORDER (No. 4) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners. (No. 142.)

House adjourned at a quarter before Five o'clock, till To-morrow, Three o'clock.

HOUSE OF COMMONS,

Monday, 2nd July 1894.

PRIVATE BUSINESS.

CARDIFF CORPORATION BILL (*by Order*).

CONSIDERATION.

As amended, considered.

*MR. A. C. MORTON (Peterborough) said, that in moving the first of a series of new clauses of which he had given notice, he might point out that his object was the protection of the interests of the commoners of Cantref; although he might be told that those commoners were heard before the Police and Sanitary Committee, his reply was that they were not fully heard. They had met with very harsh treatment at the hands of the Cardiff Corporation, who had alleged that, and acted as if the commoners had no rights at all. Everybody but these poor commoners had been protected. In the first place, the lord of the manor had been squared or settled with, and had no doubt got a good sum of money or other consideration for his rights; other large landowners like Lord Bute and Lord Windsor had had their interests protected, and so had such bodies as the Bute Dock Company, the Glamorgan Canal Company, and the Great Western Railway Company. But the poor commoners, many of whom were in such humble circumstances that they were not even able to sign their names, were left out in the cold. It was all very well to say that when the reservoir required by the Corporation had been built the land used for the railway would be available for the commoners, but everyone knew that such statements by counsel and witnesses before a Committee were worth nothing, and that to ensure protection a clause giving it should be embodied in the Bill itself. As long ago as December, 1893, the Cardiff Corporation took possession of the 10 acres of this common, although they had no right to do so; in fact, they stole, and their principal witnesses before the Committee admitted that they had taken the land and meant to keep it. One would have imagined that a Committee of the House of Commons would have refused to listen to people of that sort, and would have thrown out the Bill. Certainly the Chairman of the Committee did rebuke them by saying that he wondered they had come to Parliament at all; but the Bill was allowed to pass all the same. He noticed in a Paper circulated that morning that the Corporation promised, when the railway was made, to restore whatever was left of the four acres which they still retained of the 10 of which they originally put in the Bill, and if that were a truthful statement, he thought they would at once agree to the clause he was about to propose. He could not understand the ground on which they claimed a right to keep the land. They might say that the commoners would be paid for any privileges of which they were deprived, but he was instructed to say that they did not want compensation ; all they desired was that as soon as the reservoir was built the land should be given up to them for grazing and other purposes. This was a case of land-grabbing by a wealthy Corporation, which had been able to square the lord of the manor. He begged to move the first of the new clauses standing in his name.

New Clause—

(For the protection of the commoners of the parish of Cantref.)

"The land, part of the common lands of the parish of Cantref, taken for the making of the railway between Nos. 1 and 2 Reservoirs, shall be only taken temporarily, and shall not be fenced ; and as soon as No. 1 Reservoir is completed the railway shall be entirely removed, and the surface of the common lands restored as far as possible to its original condition."—(*Mr. A. C. Morton.*)

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

*SIR E. J. REED (Cardiff) said, his task had been rendered rather difficult by the extraordinary manner in which the hon. Member had raised this question, and by his allegation that a Committee of that House had refused to protect the interests of commoners, while looking after those of everybody else. He had told them that Lord Tredegar had been squared and that the Marquess of Bute and other landowners had been settled with. Well, it was a fact that the Cardiff Corporation had settled with those gentlemen, and it was equally a fact that in the same way they sought to settle with the commoners. The hon. Member had virtuously professed to the House that the commoners did not require any compensation ; but if they had not demanded an exorbitant and ridiculous sum in the first instance, this matter would never have come before the House. The four acres of land to which this Bill referred were situated between the two Corporation reservoirs. Much had been said about the Corporation having violently appropriated the land ; but he remembered being at the opening of No. 1 Reservoir, and it was then thought by the authorities that that would be sufficient to meet the necessities of the town for some years. But the growth of Cardiff had since been so enormously rapid and the increase of population so large that a second reservoir had become necessary, and it was to facilitate its construction that the railroad was needed. Cantref Commons contained in all 2,615 acres, and all this fuss was being created over a strip of four acres. Originally it was proposed to take 10 acres, and for their grazing rights on that quantity the commoners asked £3,000. For the rights on four acres they demanded £750, and if this price was applied to the whole common it would give the value of those rights at the modest figure of £1,960,000.

MR. A. C. MORTON : But this bit of railway would cut the common in two.

*SIR E. J. REED denied that, and said the accepted demand of the commoners was that there should be no fence, while when the Corporation had no further use for the land they would take up the line. The Corporation felt that they ought for future purposes to retain possession of this land, but they were prepared to allow the commoners to have the fullest use of it. The commoners would suffer no real injury, and he therefore thought it was straining the sense and judgment and the procedure of the House to seek to interfere with a measure which had been so carefully considered and settled by a Committee. It was not likely that a body composed as the Committee was would have failed to protect the interest of the commoners. They had done all that was necessary, and he hoped the House would reject the hon. Member's proposal.

MR. W. LONG (Liverpool, West Derby) said, he happened to be Chairman of the Committee before whom the Bill was heard, and as the hon. Member had made various sweeping allegations as to the conduct of that Committee, he must ask leave to say a few words on the subject. The inquiry into the Bill was a long and complicated one, and it was a fact that the Committee came to the conclusion that the Corporation of Cardiff had acted in a high-handed way at the commencement of its operations in this matter. They were on that account the more anxious to consider the case of the commoners, and to do all they could to meet it. That case occupied the attention of the Committee for several days, and eventually they inserted a proviso which he believed protected the commoners from every injury that could possibly be done to them under the Bill. Of course, as the Cardiff Water Supply was being taken from that source, it was out of the question to allow sheep washing or anything else likely to contaminate the water, but ample provision was made to compensate the commoners for the loss of drinking and washing places, and for any expense they might be put to in taking their sheep longer distances for washing purposes. The Committee gave full consideration to this Bill, and a more improper and more ridiculous opposition to a measure was never imposed upon the House. While the Bill was under consideration the hon. Member for Peterborough (Mr. A. C. Morton) intimated to him his intention of raising the question before the House. He did not suppose the hon. Member intended by that to make the Committee more careful as to what they were doing, but he did say it was a poor reward to the Committee, who gave up so much time to the consideration of the Bill, if, after the Bill had been wholly and patiently considered, the circumstances were to be reviewed in this partial and one-sided way in this House, and the House was to be asked on evidence of that character to reverse the conclusions deliberately come to. He did not intend to take up the time of the House, but he ventured to express the hope that the House would arrive at such a decided decision on this particular clause that the hon. Member would not consider it worth while to take the matter further in respect to the other clauses.

*THE CHAIRMAN OF COMMITTEES (Mr. MELLOR, York, W.R., Sowerby): Under the circumstances, I ought not to allow this matter to pass without saying a word with regard to the Bill now before the House. I wish to call the attention of the House to the fact that this is an appeal from the decision of the Committee of the House which has inquired into the whole matter, which has discussed it for a considerable number of days, and which has had before them all the necessary materials for coming to a decision; and having heard the evidence and discussed the matter; and having, as anyone may see who takes the trouble to look at the Bill, given ample compensation to every right the commoners possess, this appeal is now made to the House of Commons to reverse the decision of the Committee. It is to put, as I think the Chairman of the Committee is right in suggesting, a slight upon the Committee in respect of this particular matter, and I may say if the House allows appeals of this sort to be brought into the House from the decision of the Committees which are carefully selected, and who devote a great deal of time to the discussion of these Bills, it will be fatal to the good conduct of the Private Business of this House. I think it is time I should call the attention of the House to this matter of Private Bills, as several appeals have been made to the House from Committees lately. What is the object of the system of sending matters of inquiry to Private Bill Committees? It is because you cannot, on *ex parte* statements in this House, come to a sound and just conclusion with regard to many of these matters. To consider the matter properly you must examine witnesses so as to go into the questions in detail, and, therefore, so far as regards matters of this kind, they are usually delegated to the Committees, and I must say, upon the whole, the Committees of the House of Commons have done their work remarkably well. But I ought to add that this is an appeal from one of the strongest Committees of the House, the Police and Sanitary Committee, which has earned the gratitude of the House of Commons and of the country by the manner in which they have discharged their important and heavy duties. Under the circumstances, I hope the House will support the Committee. I am afraid that unless these Committees are supported you will not get Members of the House of Commons to undertake such duties, knowing that very probably the decision they come to will be appealed against.

*MR. H. J. WILSON (York, W.R., Holmfirth), as a Member of the Police and Sanitary Committee, agreed with every word that had fallen from the hon. Gentleman who presided over that Committee as to the prejudice that was created in their minds by the manner of one of the witnesses who gave evidence. From what they then thought was the action of the Cardiff Corporation they met, it might almost be said, prejudiced against the Cardiff Corporation, and they listened with the greatest care and with a special desire to guard the rights of these commoners. He had been on the Committee for several years, and no such amount of time was ever before given to such an inquiry. He believed that the Committee gave the commoners all they were fairly entitled to, and that there was no ground for the suggestion made that these people had suffered or were likely to suffer a wrong under the Bill as passed by the Committee upstairs, and he hoped that the House would support the Committee in the view they had taken.

*SIR J. PEASE (Durham, Barnard Castle) said, he wished to express the satisfaction with which he had heard the remarks that had fallen from the Chairman of Ways and Means. Latterly they had been brought down to the House time after time, at three o'clock, upon comparatively small questions relating to Private Bills, though, of course, they might be of considerable local interest and importance, where the decisions of Committees of this House had been called into question. He felt certain if this House attempted to review the working and labours of Committees they would get themselves into very great difficulty indeed. The House was a most improper tribunal to re-take evidence, as it were, on the *ex parte* statements of a Member like his hon. Friend the Member for Peterborough (Mr. A. C. Morton), who no doubt in this case took up the case in the interests of the commoners, and brought it before the House after it had been thoroughly investigated before a Committee of the House. He would warn the House against reviewing these decisions except on far stronger evidence than that which had been brought before them. He thought they owed a debt of gratitude to the Chairman of Ways and Means for the manner in which he had dealt with the question.

MR. DODD (Essex, Maldon) said, he was desirous of saying just a few words upon this matter with regard to the action of the House in reviewing the decisions of Select Committees. It appeared to him that if they had a power to review these decisions it was their duty to do so whenever a case was made out that showed the decision to have been a hasty or wrong decision. Unless it was clearly made out that the Committee had done wrong, they ought not to reverse the decision of the Committee; but if it was made out that the Committee had gone wrong, it was their duty to deal with the matter, and they should then be bold enough to reverse the decision of the Committee if they considered it advisable to do so. Of course, he knew there was very great difficulty in the matter. If the Opposition took head before it went to a Committee, it was always said, "Oh, let it go before the Committee and they will deal with the evidence," and then when it came back to the House it was always said, "The Committee has dealt with it, and as they have heard evidence and fully inquired into the case you must be wrong to interfere with what the Committee has done." By this process the House would strip itself of all power to deal with these matters which were the subject of private legislation. He thought the true view to take was that when a Committee had gone wrong the House should deal with the matter, but it should be fully made out that the Committee had gone wrong. He protested against its being assumed that it was a slight upon the Committee; on the contrary, he thought that every Member of the Committee would agree that if the Committee had gone wrong that their decision should be reversed. In regard to this particular case, he understood that, without having any actual right, the Cardiff Corporation had laid down these railways in defiance of the rights of the commoners, the law being that they had no right to lay them down without coming to terms with the commoners. The Chairman told them the Committee considered carefully this high-handed Act, and the difficulty was to consider what was the precise point they were disputing about, because on the one hand the hon. Member who spoke on behalf of the Corporation said they had no intention of keeping the railway on the land, and on the other his hon. Friend the Member for Peterborough (Mr. A. C. Morton) told them all he desired was something that would bind the Corporation to take away the railway as soon as the work was completed. Under those circumstances, he should have thought the Corporation would have given the pledge asked for.

SIR E. J. REED said, he distinctly stated that the Corporation had given the pledge asked for.

MR. DODD said, in that case there ought to be no difficulty in its being embodied in the Bill. If the Corporation had not been guilty of this high-handed proceeding they would be content with their undertaking, but, under the circumstances, he thought the House might venture to ask for more than the undertaking. For that reason he supported the hon. Member for Peterborough. Let him say that he quite understood the Chairman of the Committee when he said they had given great care to this matter, and at the same time he fully appreciated the meaning of the point the hon. Member used with regard to the arguments on behalf of the commoners being unintelligible and not put so clearly as those on behalf of Lord Bute.

MR. W. LONG said, he did not know whether the hon. Member referred to him, but he said nothing about the kind of arguments on behalf of Lord Bute, because they were not addressed to the Committee, being settled out of Court. What he said was that the views of the commoners were not put before them in a way that it was capable for them to understand them.

MR. DODD regretted that he had misunderstood the hon. Gentleman, but he thought that Lord Bute's name was mentioned; he was much obliged for the correction, but he did not think it interfered with his argument, which was that the commoners being more or less uneducated people, they did not seem to have conducted their case with the same skill that it would have been conducted by people of greater influence.

MR. W. LONG pointed out that the commoners did not appear in person, but through a competent and able counsel.

MR. DODD said, that that being so, there was no force in the statement of the hon. Gentleman, when he said the Committee did not understand the argument of the commoners.

MR. W. LONG said, he was sorry to interpose, but the hon. Member was misrepresenting what he said. What he stated was, that the Committee listened to the case of the commoners with the utmost patience, but that it was put before them in a manner that it was difficult to understand the immediate drift; yet so anxious were they on behalf of the commoners that they allowed the arguments to be put before them at great length.

MR. DODD was glad to hear the explanation that the Committee did eventually understand the argument that was put forward. He thought this was one of those cases where they were able to form an opinion themselves, and, under the circumstances, he would ask the House to say that the railway ought to be taken away on the completion of the work.

*SIR E. J. REED said, it was not a question of removing the railway, but of putting the land back into its original condition.

MR. A. C. MORTON said, that perhaps he might be allowed to observe there was nothing in the Bill about taking the railway away, if there had been they would have been satisfied.

Question put.

The House divided:—Ayes 39; Noes 163.—(Division List, No. 143.)

*MR. A. C. MORTON said, that in moving the second Resolution standing in his name he should like to explain—— [*Cries of* "Agreed!"] If hon. Gentlemen would agree to the Resolution he would sit down. He would like to take this opportunity of saying that the reason that these small commoners were not so ably represented before the Committee was because they were poor men and unable to find hundreds and thousands of pounds to fee expensive counsel. He admitted they were not strongly represented before the Committee. The Chairman of the Committee had said he (Mr. Morton) was good enough to inform him that he intended to bring this matter before the House. That was true, but the hon. Gentleman should have told them what he also told the hon. Member. He asked the hon. Member to get the Committee to consider these proposals, and the hon. Member told him they would consider them.

MR. W. LONG said, he did not know what the hon. Member was referring to, but he made no promise of any sort or kind, and he never saw the Amendments in question until he saw them to-day. He did not know what on earth the hon. Member meant.

MR. A. C. MORTON said, he maintained that the hon. Member promised the Committee would consider the Amendments if they were placed before the

Committee, and that thereupon they were printed and taken to the Committee, but the Committee afterwards would not consider them. He was astonished to hear the Chairman of Committees upbraiding him (Mr. Morton) for attempting to present the poor commoners' case.

Mr. SPEAKER: I understand the hon. Member is now moving Clause No. 2; he cannot go over the whole statement of what passed in Committee; he ought to limit his arguments to the particular clause he now moves.

*****Mr. A. C. MORTON** said, he quite understood the Speaker's ruling, but he thought he might take the opportunity of answering the scolding they had got from the Chairman of Ways and Means (Mr. Mellor).

*****Mr. SPEAKER**: Order, order! The hon. Gentleman is not in Order in discussing other matters.

Mr. A. C. MORTON said, the object of the clause was for the watering of flocks, herds, and stock. Under the Act of 1884 the Corporation, in respect of No. 2 reservoir, were bound to provide compensation water to the extent of of 3,000,000 gallons in every 24 hours—that was to say, they were to run that quantity down the stream; and as to No. 3 reservoir, they were bound to allow compensation water to the extent of 4,000,000 gallons in every 24 hours. When they were coming to Parliament for an easement they should allow some compensation water for the use of the flocks and herds of these commoners. The reply of the Corporation was that there would always be water running down. In the summer months there would be practically no water running between the two reservoirs. He thought that all those who were interested, whether as commoners or otherwise, had a right to compensation water. The Committee had not protected their interests at all, although Parliament, in the Act of 1884, did so to the extent he had mentioned.

New Clause—

(For the watering of flocks, herds, and stock.)

"2. The Corporation shall cause to flow at all times from No. 1 Reservoir along the natural channel of the River Taff, through the common lands, in a continuous flow, not less than five hundred thousand gallons of water in every day of twenty-four hours, for the watering of the flocks, herds, and stock grazing on such lands."—(*Mr. A. C. Morton.*)

Mr. A. C. Morton

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

Sir E. J. REED said, the speech the House had just heard had been made exactly 10 years too late, and it really had no relevance to the Bill. The moving of this new clause was an attempt to induce the House to go back upon the legislation of 1884. This was not a Bill for the creation of reservoirs, and it did not in any way interfere with the water of the river. The proposal made in the clause was urged upon the Committee over and over again. The hon. Member for North Birmingham (Mr. Kenrick) happened to be in the Chair on one occasion when the proposal was made, and he said—

> "We have already said we cannot go into this question. The Committee cannot go behind the Act of 1884, and the powers given by that Act."

This was the keynote of the Committee's action, and it would have been quite *ultra vires* for them to have dealt with this question in the manner proposed. He trusted that the House would not accept the clause.

Mr. W. LONG said, he wished to say a word in personal explanation after what the hon. Member for Peterborough (Mr. A. C. Morton) had said. All he had told the hon. Member for Peterborough was that if any point in connection with the rights of the commoners should be raised on the clauses which had not been dealt with by the Committee on the Preamble the Committee would, of course, see that justice was done. The whole question was considered, and he believed the Committee had given a just decision with regard to it. He did not think that it would now be possible to go back upon the determination arrived at by the Committee.

Mr. A. C. MORTON: May I say that all these Amendments were handed in to the Committee?

Mr. W. LONG: And considered.

Question put, and negatived.

Mr. A. C. MORTON said, he wished to move the clause he had placed on the Paper respecting sheep-washing, but he would not trouble the House to divide upon it. The Committee had not taken the same course as was taken by the Committee who sat upon the Birmingham Bill in 1892. He believed the commoners would have got on better with the Committee if the Chairman had been able to be present on every occasion, but Derby Day had intervened——

*MR. SPEAKER: I must ask the hon. Member whether he is going to move this clause?

MR. A. C. MORTON: I am going to move it, Sir.

MR. SPEAKER: I understood the hon. Member to say that he was not.

MR. A. C. MORTON: I am going to move it, and if a Radical House like this——

*MR. SPEAKER: Order, order! The hon. Member will proceed.

MR. A. C. MORTON said, he was about to say if Derby Day had not intervened——

*MR. SPEAKER: Order, order! This is the second time I have called the hon. Member to Order.

MR. A. C. MORTON: I will say no more, but will move the clause.

New Clause—

(Sheep-washing.)

"3. If the Corporation interfere with the use of any sheep-washing place or places, either on any inclosed lands of the commoners or on the open common lands, the Corporation shall provide other suitable sheep-washing places as near as possible thereto, together with convenient access and egress to and from the same for the sheep, and proper resting and drying grounds and accommodation, and shall further pay annually to the commoners or commoner affected by such interference the amount of any increased charge or of any loss sustained in consequence of using a less convenient washing-place than that now enjoyed by them or him: Provided that in case any substituted washing-place may be reasonably considered by any commoner to be too inconvenient to make use of, on account of distance or other cause, the Corporation shall in such case make full and adequate compensation yearly to such commoner for the loss sustained by him."—(*Mr. A. C. Morton.*)

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

MR. DIAMOND (Monaghan, N.) said, that as a Member of the Committee who was not present when the decision was given in the Cardiff Bill, but who had attended numerous other meetings of the Committee, he felt bound to state that the Chairman had been present day after day and week after week ever since the Committee was appointed. He would go further, aad say that the rights of every individual, particularly if such individual were unable to put forward his own claim, were considered by the Committee in every possible way. No question of Party had arisen, and when the Committee was dividing there was a great deal of cross voting. The Chairman and the Members of the Committee certainly did justice to the Cardiff Bill, and he felt bound to support their decision, although he was not present when it was arrived at.

MR. WASON (Ayrshire, S.) said, he was utterly at a loss to understand why the hon. Member for Peterborough (Mr. A. C. Morton) had attacked the Chairman of the Committee. The Bill was most carefully considered in respect of every detail. It would have been impossible for any Committee to be presided over by a better Chairman, and political differences had been quite unknown on the Committee.

MR. MALLOCK (Devon, Torquay) said, he was present at all the meetings of the Committee on the Cardiff Bill. He believed the Chairman was very seldom absent from the meetings, and when he was absent it was to attend the Committee on the Acceleration of Registration Bill.

*SIR J. GOLDSMID (St. Pancras, N.): As a Member who was not on the Committee, I should like to protest against the way in which the House of Commons is constantly asked to revise the proceedings of Committees upstairs without having any evidence to go upon. It is a very bad innovation, which has grown up only during the last two or three years, and it will lead to very serious consequences if it is largely pursued. The object of the establishment of Private Bill Committees is that evidence can be properly heard which the House cannot hear. The House is, therefore, bound not to accept these very improper Motions.

Question put, and negatived.

MR. A. C. MORTON said, he desired now to move a new clause respecting arbitration. He did not see why the

Committee should not have adopted such a clause. By the Act of 1889 Parliament had provided a very useful measure of arbitration, and he asked that in case of any difference arising that Act should be made to apply. He thought he might fairly press this proposal, because the Bill already gave the County of Brecon exactly the clause which he wanted for the commoners, whilst it also gave the Great Western Railway Company an Arbitration Clause.

New Clause—

(Arbitration.)

"4. Any difference which may from time to time arise between the commoners of the parish of Cantref collectively, or any individual commoner, and the Corporation, as to the amount of compensation payable to such commoners or commoner in respect of the taking of any lands, temporarily or otherwise, over which they have the right of common, or in respect of any injurious affection of any other lands over which they have the right of common, by exercise of the powers conferred on the Corporation by this Act or the Act of 1884, or as to the carrying out of the duties imposed by this Act on the Corporation of providing sheep-washing places, and a continuous and sufficient flow of water for watering stock between Nos. 1 and 2 reservoirs, such differences shall be settled under the provisions of 'The Arbitration Act, 1889,' by a single arbitrator, to be appointed on the application of any party in difference by the Board of Agriculture"—(*Mr. A. C. Morton.*)

Clause brought up, and read the first time.

Motion made, and Question, "That the Clause be read a second time," put, and negatived.

*MR. A. C. MORTON said, he had now to move his barbed wire clause. In a paper which had been sent round that morning, the promoters of the Bill said there were no fences, but it was stated on page 46 of their own Bill that there were fences in which they had to put gates. It was therefore evident that the paper circulated among Members was incorrect in this particular, as well as in others. The clause he proposed was accepted by the Corporation of Birmingham in 1892.

New Clause—

(Barbed Wire.)

"5. The Corporation shall not use any barbed wire in connection with the erection or maintenance of any fences or otherwise."—(*Mr. A. C. Morton.*)

Clause brought up, and read the first time.

Motion made, and Question, "That the Clause be read a second time," put, and negatived.

Ordered, That Standing Orders 223 and 243 be suspended, and that the Bill be now read the third time.—(*Dr. Farquharson.*)

(Queen's Consent signified),—read the third time, and passed.

ASSASSINATION OF THE PRESIDENT OF THE FRENCH REPUBLIC.

*THE VICE CHAMBERLAIN OF THE HOUSEHOLD (Mr. C. R. SPENCER) reported Her Majesty's Answer to the Address, as followeth:—

I thank you sincerely for your loyal and dutiful Address.

I share the deep Sorrow and Indignation which you have expressed at the Assassination of the President of the French Republic.

I shall take care to convey to the French Government the Abhorrence, which in common with Myself you feel at this detestable Crime, and the Sympathy which it has called forth for the Family of the late President, and also for the Government and People of France.

T.R.H. THE DUKE AND DUCHESS OF YORK.

THE VICE CHAMBERLAIN OF THE HOUSEHOLD (Mr. C. R. SPENCER) reported Her Majesty's Answer to the Address, as followeth:—

I thank you for your loyal and dutiful Address on the occasion of the Birth of the Prince, My Great Grandson.

It affords Me much Satisfaction to receive this Assurance of your Attachment to My Person and Family.

QUESTIONS.

LIFE SENTENCES IN IRELAND.

MR. HOPWOOD (Lancashire, S.E., Middleton): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether Kirwan, convicted of the murder of his wife by drowning her near to Ireland's Eye, off Howth, afterwards respited upon doubts raised, and the sentence of death commuted to penal servitude for life, in the year 1854, was detained in prison until 1892, or 38 years, and then released; whether his case was considered in the interval, and what reasons prevailed at last for his release which ought not to have had effect earlier; whether it is the rule in the Irish prisons, as in the English, that a sentence of penal servitude for life is fulfilled by 20 years' imprisonment; whether revision of cases of prisoners (without friends) under sentence for long periods is periodically made; and what officer is charged with the duty of bringing such cases before the Lord Lieutenant?

The CHIEF SECRETARY for IRELAND (Mr. J. Morley, Newcastle-upon-Tyne): In the first place, I would point out that Kirwan was sentenced to death for murder in 1852 (not 1854); the sentence was subsequently commuted to penal servitude for life, and he was released on licence in 1879, and not in 1892, as wrongly stated in the question. His case was considered, on memorial, on several occasions in the interval, and his release was ordered on the ground that his life would be endangered by further confinement in prison. As to the third and fourth paragraphs, the rule hitherto in force in Ireland has been that no expectation of release could be held out to convicts undergoing a life sentence until the completion of 20 years, except in cases where sentence of death had not been recorded, which were specially submitted for consideration at the end of 15 years. The cases of other long-sentence prisoners are not brought specially to notice at stated intervals; but the cases of prisoners, whether sentenced for life or for a lesser term, are brought under consideration from time to time, irrespectively of the periodical review of their sentences—for example, on application from the prisoners or by others on their behalf, or when the medical officer reports that further imprisonment would be likely to endanger the prisoner's life, or whenever any special circumstances exist affecting the prisoner's position. It is the duty of the Prisons Board to submit such cases to be laid before Government.

RELIGION OF PAUPER CHILDREN IN SCOTLAND.

Mr. O'DRISCOLL (Monaghan, S.): I beg to ask the Secretary for Scotland if his attention has been drawn to the decision of the Board of Supervision, authorising the registration as Protestants of two boys named Slaven on their admission to the Edinburgh Workhouse, although the parents of the children were Catholics; is he aware that the boys, being aged respectively 11 and 13, were officially declared Protestants at the request of their stepmother, despite their Catholic parentage; does the law of Scotland regard a child as in his pupilage until the 14th year, and have the Scottish Courts recently refused to allow children under that age the choice of religion, and decided that they must be brought up in the religion of their father; has any settled principle been laid down for the Scottish Poor Law Authorities to follow in the case of the religion of orphans; is the religion of the parents decisive when the children are under age, or will the wishes and statements of strangers in blood to the orphans be followed where they have acquired temporary control over them on the parents' death; and, if no fixed Rule exists, will the Government, in view of the feeling excited by the Slaven case amongst the Catholic community in Scotland, request the Board of Supervision to frame Regulations setting forth, in the case of pauper orphans under 14, when the parents' religion is to decide the question of registration, and when not?

The SECRETARY for SCOTLAND (Sir G. Trevelyan, Glasgow, Bridgeton): I am informed by the Board of Supervision that the children named Slaven, aged respectively 11 and 13, became chargeable on the 5th of January in the present year immediately before the death of their stepmother (with whom they lived), which occurred on the 11th of January. While living with their stepmother, these boys and an elder sister were educated as Protestants, and the stepmother is certified to have belonged to a Protestant congregation, and to have been a communicant. Under these circumstances, and after careful inquiry and consideration, the Board came to the conclusion that effect ought to be given to what was ascertained to be the wish of the children—namely, that they should remain Protestants. The rule of the Board is, in registering such cases, that the child must follow the denomination of the last surviving parent, but it is subject to exception in cases where, from the accident of residence or otherwise, the religious teaching of another denomination has been received, and has been so far imbibed as to produce in the minds of older children a decided preference. I am not aware of the decision of the Scottish Courts referred to, but the present practice of the Board of Supervision is in accordance with the law. It does not appear that any additional Regulations are required. The children in question are not in the workhouse, but are boarded in the country.

Mr. M. HEALY (Cork) asked whether the Board's action was based upon the provisions of the law, or upon its own views of what was right?

Sir G. TREVELYAN: I will ascertain that. I may say that the Parochial Board which took the initial step was not actuated by any religious bigotry or even partiality. The father died in 1892, and inquiries were made at the time respecting the entry.

Mr. M. HEALY asked if the right hon. Gentleman would say at what age children were considered old enough to select their own religion?

Sir G. TREVELYAN: That depends; but these children were aged 11 and 13, and for the last two years and a-half or three years have been, as I say, educated as Protestants before they became chargeable.

ALLEGED RAILWAY NUISANCE.

Captain NORTON (Newington, W.): I beg to ask the President of the Board of Trade whether he has received complaints with respect to the rattling of loose plates upon the bridge of the London, Chatham, and Dover Railway which crosses Tarn Street, Newington, S.E., whereby the inhabitants of the houses in the vicinity suffer great inconvenience, being unable to get proper sleep; whether he is aware that the Railway Company in question has been appealed to in vain to put a stop to this nuisance; and whether he will take steps to see that the provisions of Section 7 of "The London, Chatham, and Dover Railway (Further Power) Act, 1884," which bear directly upon this matter, are immediately carried out?

The PRESIDENT of the BOARD of TRADE (Mr. Bryce, Aberdeen, S.): The Board of Trade have received no complaints, but the company inform me that having received a complaint from one resident with respect to the noise referred to they had, before this question appeared on the Paper, given instructions to their engineer to proceed forthwith to remove the plates. The work will now be commenced at once.

POST OFFICE SERVANTS AND DISTRICT AND PARISH COUNCILS.

Mr. CARVELL WILLIAMS (Notts, Mansfield): I beg to ask the Postmaster General whether it is intended to issue any Regulations relative to the election as members of District or Parish Councils of persons employed in the Postal Service, or to their action in matters relating to the operation of "The Local Government Act, 1894"?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): Regulations applicable to the whole of the Civil Service have been issued by the Lords of the Treasury, and immediate steps will be taken to make them known throughout the Post Office. Under these Regulations officials of the Post Office will be enabled, subject to certain restrictions, to become candidates for Parish Councils but not for District Councils.

Sir C. W. DILKE (Gloucester, Forest of Dean): The Treasury in this matter have made a mistake.

Mr. A. MORLEY: My attention has not been called to it; but I will make inquiries.

PETTY SESSIONS COURT AT LETTERBREEN.

Mr. M'GILLIGAN (Fermanagh, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he is aware that there was no Court of Petty Sessions held at Letterbreen, County Fermanagh, on the 15th instant, owing to the non-attendance of Magistrates; and whether, having regard to the statement recently made that appointments at an early date would be made in Fermanagh, can he say when such appointments will be made?

Mr. J. MORLEY: The fact is as stated in the first paragraph, though I am informed that this was the only occasion during the past 12 months that the Petty Sessions referred to fell through because of the non-attendance of Justices. I am in communication with the Lord Chancellor regarding the inquiry in the second paragraph of the question.

FORCED LABOUR IN EGYPT.

MR. S. SMITH (Flintshire): I beg to ask the Under Secretary of State for Foreign Affairs whether his attention has been drawn to the fact that Her Majesty's Agent and Consul General for Egypt has stated in his recent Report that there was *corvée* in Egypt during 1893, affecting 86,615 peasants, and amounting to 6,001,886 days of forced, unfed, and unpaid labour, which is an evil and a hardship; whether "the whole of the men were called out in the usual manner by means of the Mudirs"; and, if so, what is meant by these words, and what is the form of compulsion now in use; whether an experiment was tried as to about 2 per cent. of these labourers, by which, although forced to serve, they received two piastres daily, and whether this experiment was successful; and whether he is aware that the Inspector General of Irrigation for Lower Egypt has expressed the opinion that the entire body of 52,223 men requisitioned in the Delta would have turned out on the banks without compulsion, and worked for an average of 82 days, on the assurance of this wage (Egypt p. 35); and that the total winter *corvée* in 1884 exceeded 5,100,000 days' labour, which, added to the 6,001,886, would give a total of 11,101,886 days' work, of the value, at two piastres, (5d.) per day, of £E222,036; and whether the sum of £E400,000 paid in the years 1890, 1891, 1892, and 1893 by the Caisse of the Dette Publique to the Public Works Ministry, under instructions from the Powers, as a Trust Fund, to be applied to the abolition of involuntary labour, has been so applied?

*THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): In reply to the hon. Member, I have to say—1. The 86,615 men mentioned in Mr. Garstin's Memorandum attached to the Reports by Her Majesty's Agent and Consul General in Egypt were called out for the *corvée* last year during the time of the Nile flood, and must have been employed, on an average, for 70 days, their duty being to mount guard on the embankments which protect their own village lands during the flood. 2. The Memorandum further states that the whole of the men were called out in the usual manner by the Mudirs. The Mudirs keep a register of the men available for this work. They are called out whenever the river reaches a certain gauge in August, and if they fail to answer they may be prosecuted. 3. The experiment of paying 2 per cent. of the labourers two piastres a day was tried, but the Memorandum already quoted states that there is a difference of opinion as to its results. The Inspector General of Irrigation for Lower Egypt was no doubt right in saying that for two piastres a day men could easily be got to work during the Nile flood; but the hon. Member is mistaken in his calculation of the number of days' labour of the winter *corvée* of 1884. Her Majesty's Government are informed that the number of days' labour executed by the *corvée* in that winter in Upper and Lower Egypt was 16,518,100, or with this amount of labour (which at two piastres per head a day would have cost £330,362), and with £19,250 spent on dredging, and a special fund of £27,219 spent in clearing the canals of Menoufieh and Gharbieh, the canals were very imperfectly cleared, and nothing was spent on clearing the drains. The sum of £400,000 is annually spent in keeping the canal and drainage works and the embankments in order without the use of the winter *corvée*. Sir Colin Scott Moncrieff estimated in 1886 that this would cost £455,508 a year, allowing nothing for the *corvée* employed during the Nile flood, but after certain improvements had been made it was found possible to do the work for £400,000.

MR. S. SMITH: Is it the intention of the Government to persevere in the use of forced unpaid labour in Egypt?

*SIR E. GREY: I have explained the difference between the two *corvées*. The Egyptian Government are now making an experiment with the object of doing away with the only remaining one. Whether that experiment will make it possible to do away with the exceptional *corvée* the hon. Member refers to I cannot say.

MR. PIERPOINT (Warrington): Is there not a sum of money devoted by the Egyptian Government to the doing away with this *corvée*?

*Sir E. GREY : According to what I believe to be the case, a sum was devoted by the Egyptian Government to making an experiment. That experiment has been made, but only recently, and I cannot say what the result will be.

Mr. PIERPOINT : Has the whole of the money been spent in doing away with the *corvée ?*

*Sir E. GREY : The experiment has been made, and I presume the money destined for making the experiment has been spent on it.

THE CASE OF MR. HARRY HALL.

Mr. WEIR (Ross and Cromarty) : I beg to ask the Lord Advocate if he will state what action, if any, has been taken against Mr. Harry Hall, sporting tenant, of Inverinate Lodge, Kintail, Ross-shire, for assaulting and threatening to shoot Farquhar Chisholm, fisherman, of Letterfearn, Ross-shire, on the night of the 30th May last ?

*The LORD ADVOCATE (Mr. J. B. Balfour, Clackmannan, &c.) : I am informed that Mr. Hall was tried summarily in the Sheriff Court at Dingwall on the 21st of June, on the charge of assaulting Farquhar Chisholm on the 13th of May last, and that, after hearing the evidence, the Sheriff found him not guilty.

COMMANDEERING IN THE TRANSVAAL.

Sir E. ASHMEAD - BARTLETT (Sheffield, Ecclesall) : I wish to ask the Under Secretary of State for the Colonies whether it is correct, as stated in the telegrams from South Africa, that British subjects in the Transvaal have been forcibly commandeered and sent in prison waggons to fight in the Boer Army ; and, if so, what action Her Majesty's Government propose to take ? I also desire to ask the hon. Gentleman if he can inform the House as to the reply given by the Transvaal Government to the protest made by Her Majesty's Government against the commandeering of British subjects for military service in the Transvaal ; and whether the British subjects already commandeered have been released from service ?

The following questions were also on the Notice Paper :—

Mr. WEBSTER (St. Pancras, E.) : To ask the Under Secretary of State for the Colonies if, under the Convention of 1884 with the South African Republic, Her Majesty's Government still retained the suzerain power in the Transvaal ; whether he is aware that, whilst negotiations are pending between the Government and the Boers, British subjects resident in the Transvaal are being forcibly impressed into the military forces of the Boer Republic, and sent as prisoners to the front ; and whether such action will be permitted in regard to the personal liberty of the subjects of the suzerain power in the Transvaal ?

Sir G. BADEN-POWELL (Liverpool, Kirkdale) : To ask the Under Secretary of State for the Colonies, with regard to the fact that the Convention of August, 1881, concedes to the Transvaal State complete self-government, subject to the suzerainty of Her Majesty, and that in the Convention of February, 1884, which replaces that of 1881 with the South African Republic, no mention is made of any claim to suzerainty, whether, in agreeing to the Convention of 1884, it was the intention and purpose of Her Majesty's Government effectively to waive all claim to suzerainty over the territories in question ; and, if so, for what main reason was this course adopted ?

Sir G. BADEN-POWELL : To ask the Under Secretary of State for the Colonies whether the Government of the South African Republic has now granted to aliens exemption from military service upon payment of a special tax ; what is the amount and character of this tax ; and is the privilege extended to burghers of the Republic ?

Mr. DARLING (Deptford) : To ask the Under Secretary of State for the Colonies whether the South African Republic has lately violated Article 15 of the Convention concluded on 27th February, 1884, between Her Majesty and the South African Republic ; whether, at the time of concluding such Convention, Her Majesty was and still is Suzerain of the Transvaal ; whether under that Convention British subjects are liable to military service under a Foreign Republic ; and whether the subjects of other Sovereigns than Her Majesty are by Treaty excused from such service ?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): As regards the question of commandeering, I have already informed the House that Sir H. Loch, on behalf of Her Majesty's Government, has come to an agreement with the South African Republic in regard to the matter. He has submitted the draft of a Convention to the Government of the South African Republic based on the Most Favoured Nation Clause, and the Government of the South African Republic have, in anticipation of the Convention, accepted by letter the principle of exempting British subjects from liability to compulsory military service. As regards those British subjects actually commandeered, Sir H. Loch informs us that they numbered about 23. He also informs us that the men sent forcibly to the front will be pardoned and treated like those who went voluntarily. They have been well treated, as stated in letters sent to their friends. All the British subjects commandeered are to be given the option of returning as soon as a commando, now being organised, reaches the front, which will be in a fortnight or three weeks. In regard to the question of suzerainty, the best answer I can give is, I think, to quote the words of Mr. W. H. Smith, when First Lord of the Treasury, who, in reply to a question, stated as follows on February 28, 1890:—

> "The Convention of London, made in 1884 between Her Majesty and the South African Republic, contains no express reservation of the Queen's right of suzerainty, and although Her Majesty retains under the Convention the power of refusing to sanction Treaties made by the South African Republic with foreign States and nations and with certain native tribes, it is a cardinal principle of that settlement that the internal government and legislation of the South African Republic shall not be interfered with."

To that answer Her Majesty's Government have nothing to add. It is evident, therefore, that the question of commandeering is not affected by the question of suzerainty.

SIR G. BADEN-POWELL: Can the hon. Member answer the last part of my question as to the intention of the Government who made the Convention in 1884, and whether their intention was to do away with the suzerainty of the Transvaal?

MR. S. BUXTON: Of course, I do not know what the intention of the Government of 1884 may have been, but taking the two Conventions—that of 1881 and that of 1884—the hon. Gentleman will see that that of 1884 affects the Articles of the Convention of 1881, but does not touch the preamble, and it is the preamble that has reference to the question of suzerainty.

MR. DARLING: I wish to ask whether the term that Sir Henry Loch has secured, to the effect that British subjects shall enjoy the treatment of the Most Favoured Nation Clause, will be embodied in a Convention between this country and the Government of the South African Republic, or whether we shall enter into a Treaty in order to carry out that object?

MR. S. BUXTON: I do not know whether it has anything to do with the suzerainty or not, but when we make a Treaty with the South African Republic we call it a Convention.

MR. DARLING: But is it a Treaty, or is it not? That is what I want to know.

MR. S. BUXTON: Then I will say it is.

SIR E. ASHMEAD-BARTLETT: Can the hon. Member say whether it is true that a special tax will be imposed on British subjects who are released from liability to commandeering?

MR. S. BUXTON: I understand that a War Tax is imposed, but it is not to be applied especially to the Queen's subjects. If applied it will be applied generally.

SIR E. ASHMEAD-BARTLETT pressed for further information as to the position of the men who had been commandeered.

MR. S. BUXTON: Those who desire to return to their homes will have an opportunity of doing so in a fortnight's time.

MR. DARLING: As the agreement between us and the South African Republic is a Treaty, might I ask why the Government call it a Convention?

MR. S. BUXTON: I cannot tell the hon. Member. I am not a lawyer, but whether it is called a Convention or a Treaty it has the same binding obligations on both parties.

HACKNEY CARRIAGE LICENCES IN THE METROPOLIS.

MR. E. H. BAYLEY (Camberwell, N.): I beg to ask the Secretary of State for the Home Department if he will state the amount of the accumulated surplus from hackney carriage licences (drivers and proprietors) and from stage carriage licences?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): There is no accumulated surplus, for under the Act 32 & 33 Vict., c. 115, the fees "are carried to the account of the Metropolitan Police Fund," and are not kept as a separate fund. The question of the amount and disposal of the cab-plate revenue is one of the subjects referred to the Committee now sitting to inquire into the Metropolitan Cab Service, and will receive their fullest consideration.

SOUTH KENSINGTON MUSEUM BUILDINGS.

MR. BARTLEY (Islington, N.): I beg to ask the First Commissioner of Works whether any steps are being taken with reference to the preparation of the working drawings of the approved plans of the proposed new buildings of the South Kensington Museum, with a view of carrying out the undertaking that the works shall be begun next year?

MR. A. MORLEY (for Mr. H. GLADSTONE) was understood to say that it was proposed to resume work in the autumn so as to have everything ready for the commencement of the buildings as soon as the money had been voted by the House of Commons.

MOUNT PLEASANT MONEY ORDER OFFICE.

MR. BARTLEY: I beg to ask the Postmaster General when the Report by Dr. Corfield on the sanitary condition of the Money Order Office, Mount Pleasant, will be published?

MR. A. MORLEY: I hope to be able to lay the Report by Lord Playfair and Dr. Corfield on the sanitary condition of the Money Order Office on the Table of the House by the end of the present week.

MR. COHEN (Islington, E.): Has the right hon. Gentleman been able to give effect to any of the recommendations in the Report?

MR. A. MORLEY: Several minor matters have already been dealt with, and others are under consideration.

MR. HANBURY (Preston): How long is it since the Post Office received the Report?

MR. A. MORLEY: Three or four weeks ago.

SECONDARY EDUCATION IN AYRSHIRE.

MR. WASON (Ayrshire, S.): I beg to ask the Secretary for Scotland whether the Scotch Education Department have been informed that the Ayr County Committee, who submitted a scheme for the disposal of the funds for secondary education (which was approved by the Department), are about to distribute these funds amongst all the ex-VI. scholars in the county, entirely ignoring Section 17 of the Minute of the 1st May, 1893; whether, if this be done, there will be a great waste of public money, to the loss of the schools entitled to receive the grant; and whether he will prohibit this being done until the schools are certified in the terms of the Minute, the Department having all information necessary to enable it at once to grant the required certificate when it is warranted in doing so; and what means do the Department propose to use to prevent public funds being wasted by a violation of the provisions of their own Minute?

SIR G. TREVELYAN: The policy of the distribution of the funds for secondary education in terms of the scheme submitted and approved, is one for which the County Committee is entirely responsible. Their proposal to distribute the money in such a manner that efficient schools scattered over the country within reach of the rural scholars can share in it is, on the face of it, reasonable. There is a difficulty in requiring a retrospective certificate before paying money which had accrued before the 31st of March last; but the Department will take steps to enforce certificates before any further grants are paid. Even now grants are only paid to schools which are known to the Inspector as efficient.

WORKMEN'S TICKETS ON ENGLISH RAILWAYS.

MR. DODD (Essex, Maldon): I beg to ask the Pesident of the Board of Trade if he could, with the assistance of the principal Railway Companies, furnish to this House a Return showing the extent to which they issue cheap workmen's tickets with a condition exempting the Company from liability if the workmen are injured on the journey or killed by a railway accident; and if such a Return could be furnished in the form asked for on the Paper, or in some similar form?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): I cannot promise the hon. and learned Member the Return to which he refers; but, as I informed him privately some days ago, I have directed communications to be addressed to some of the principal Railway Companies on the subject, and hope, before long, to be in a position to inform him of the result.

VENTILATION ON THE METROPOLITAN RAILWAY.

MR. WEIR (Ross and Cromarty): I beg to ask the President of the Board of Trade whether, in view of the fact that well-known experts declare it to be perfectly practicable to render the foul atmosphere in the tunnels of the Metropolitan Railway pure by a proper arrangement of large fans for extraction, whilst Sir Benjamin Baker, in his Report to the Metropolitan Railway Company, states that, for various reasons, the system of exhaust fan ventilation employed in 1892 was practically impossible in the case of the Metropolitan Railway, will he place upon the Table of the House a Copy of Sir Benjamin Baker's Report?

MR. BRYCE: The Metropolitan Company have informed the Board of Trade that Sir Benjamin Baker's Report is of a private character, but that the General Manager will be happy to show it to the hon. Member if he makes an appointment with him for the purpose.

CHURCH PROPERTY IN WALES.

MR. HUMPHREYS-OWEN (Montgomeryshire): I beg to ask the Secretary of State for the Home Department how soon the Return of Property of the Church in Wales, ordered on the 31st of May last, will be in the hands of Members?

MR. ASQUITH: I understand that it is now mainly a question of printing, but it is hoped that it will be ready for presentation by the end of the month.

THE WELSH LAND COMMISSION.

MR. HUMPHREYS-OWEN: I beg to ask the Secretary of State for the Home Department whether, having regard to the importance of the inquiries now being held by the Welsh Land Commission, the evidence already taken by them will be presented to Parliament?

MR. ASQUITH: The preliminary Report and two columns of evidence will be presented to Parliament to-day.

THE SMALL HOLDINGS ACT IN SCOTLAND.

MR. SEYMOUR-KEAY (Elgin and Nairn): I beg to ask the Secretary for Scotland whether all the County Councils in Scotland, other than the Councils of county burghs, have appointed committees to consider whether the circumstances of the county justify the Council in putting into operation Part I. of "The Small Holdings Act, 1892," as required by Section 5 of that Act; whether he will give the names of those County Councils whose committees have decided this question in the affirmative; whether he will give the names of those County Councils who have received Petitions from county electors praying that this part of the Act may be put in operation; whether the committees, on receipt of the Petitions, forthwith caused an inquiry to be made in each case as required by the Act, and what was the result of such inquiry; in what counties in Scotland is this part of the Act now in operation; and to what extent has land been acquired under it, either by purchase or lease, and sold or let for small holdings?

SIR G. TREVELYAN: In December last a Circular was issued by me; and in May last another Circular was issued by the President of the Agricultural Department to County Councils, calling for information on the subject referred to by the hon. Member. The replies received from the County Councils, who have all, excepting Kinross, appointed committees in terms of Section 5 of the Small Holdings Acts, were in the majority of cases to the effect that the Act was not in operation, owing to the absence of any demand for small holdings. In the Counties of Argyll, Bute, Elgin, Fife, Orkney, Renfrew, Roxburgh, Stirling, Sutherland, and Kirkcudbright applications were received, but the County Councils, after due inquiry and consideration, resolved not to put the Act into operation. In the Counties of Aberdeen, Berwick, Inverness, and Wigtown applications were also received, and inquiries appear to be still pending. The County Councils of Berwick, Inverness, and Ross alone appear to have definitely resolved to put Part I. of the Act into operation. In the case of Ross and Cromarty 86 acres of land have been purchased by the County Council as an experiment, but the arrangements for re-sale in small holdings are not yet completed.

MALICIOUS INJURY CLAIMS IN KERRY.

MR. SEXTON (Kerry, N.) : I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that at the Listowel (Kerry) Presentment Sessions, on the 6th of May, 1892, a presentment for compensation for malicious injury to the houses of Michael and Thomas Dillane was rejected, on the ground that the law requiring service of notice on two inhabitants of the parish had not been complied with, and that the Grand Jury, on the same ground, at first refused to entertain the presentment, but being informed by Mr. Justice O'Brien that they had a right to award compensation, adopted the presentment and imposed a levy of 1s. in the £1, about half the members of the Grand Jury refusing, however, to associate themselves with this proceeding ; and whether any legal means are available to the cesspayers concerned of appealing against the action of the Judge of Assize in reversing the decision of the Presentment Sessions, notwithstanding the rule of law respecting notice ?

MR. J. MORLEY : I am informed that the claims of Michael and Thomas Dillane were rejected at the Listowel Presentment Sessions held on May 7, 1892, because the notices had not been duly served. Subsequently the claims were renewed before the Grand Jury at the Kerry Summer Assizes, when compensation was awarded. The Attorney General advises that the presentment having been made by the Grand Jury, and fiated by the Judge of Assize, and there being no illegality on the face of it, there is no remedy by appeal or otherwise. The local police are unable to say whether any of the Grand Jury referred to associated themselves with the adoption of the presentment, and the secretary of the Grand Jury states it would be impossible to ascertain this information.

MR. SEXTON : Does the Attorney General say whether the law as to the necessity of serving notices on the two principal inhabitants of the parish holds good or not ?

MR. J. MORLEY said, he would ascertain as to that.

LANCASHIRE CHARITIES.

MR. SNAPE (Lancashire, S.E., Heywood) : I beg to ask the Parliamentary Charity Commissioner why, in reply to a letter from a meeting of the parishioners of West Derby addressed to the Charity Commissioners in September, 1892, respecting the Glest and Aspe Charities, the desired information has not yet been given ; whether it was desired by the last settlement of those charities that they should be vested in three trustees ; and, if so, why only one has been appointed, and he a young rector recently appointed ; why no communication was made to the Overseers, who are the legal custodians of such charities, before that nomination was made and advertised ; whether two Magistrates of the City of Liverpool, resident in West Derby, have been nominated as Trustees by a public meeting of the ratepayers of that township, and whether those gentlemen will be appointed ; why the accounts of these charities are not published, and are not laid before the ratepayers at their annual Vestry meeting ; who is the treasurer of the trusts ; are the accumulations banked ; who are the recipients of the money ; and what steps are taken to make known to the inhabitants of West Derby that the income of these charities is available for paying the cost of apprenticeship of poor children, and in what manner the children so apprenticed are selected ?

*THE PARLIAMENTARY CHARITY COMMISSIONER (Mr. F. S. STEVENSON, Suffolk, Eye) : (1) Protracted inquiries were necessary before complete reply could be made to a letter of the 30th of September, 1893 (not 1892). A reply was sent on the 28th of June. (2) The last Order of the Board discharged the three then

Trustees and appointed three Trustees in their place. There is now only one vacancy caused by death of the late rector of West Derby, in place of whom the other two Trustees have proposed the present rector. In Apse's Charity the rector of West Derby is directed to be a Trustee under the instrument of Foundation, and the two charities have for many years been administered together. (3) The Overseers do not appear to have any legal control over the charities. (4) A Committee of Ratepayers on the 23rd of June last suggested for appointment two gentlemen who are understood to be J. P.'s and residents in West Derby. This suggestion with others is under consideration. (5) The attention of the Trustees was directed to the provisions of the law in regard to accounts in November last. (6) The Commissioners are not aware that any person has been appointed as a Treasurer; the accumulations are banked; the recipients of the charities are the children apprenticed. (7) In 1887 the Commissioners were informed that all the clergy were written to concerning the charities, and that the Overseers printed a notice at the back of their demand notes, and that the then rector as the acting Trustee, made personal inquiries as to the fitness of applicants. The object of the Commissioners in the present proceedings is merely to fill up the present vacancy, and leave to the Local Authorities to consider hereafter the application to the charities of the Local Government Act, 1894, when it comes into full operation.

MR. SNAPE: May I ask why, although these charities are not restricted to any particular denomination, the whole of the trustees appointed are members of the Church of England? Cannot Nonconformists be chosen?

*MR. F. S. STEVENSON: That will be considered. But as regards Apse's Charity, there is a provision in the original deed that the rector of West Derby shall be one of the Trustees.

LABOURERS' COTTAGES IN THE NEWCASTLE WEST UNION.

MR. M. AUSTIN (Limerick, W.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland what is the cause of the delay in not having an Inspector sent from the Local Government Board to hold an inquiry into a proposed scheme of labourers' cottages in Newcastle West Union, it being the first on the list for consideration according to a reply given in April, as also the usual preliminaries required by law having been complied with in February last?

MR. J. MORLEY: On Friday last I caused a letter to be written to the hon. Gentleman stating that the 21st of August was the earliest date that could be fixed for holding an inquiry in this case, owing to the other engagements of the Local Government Board Inspector.

THE CONGO TREATY.

SIR E. ASHMEAD-BARTLETT: I beg to ask the Secretary of State for Foreign Affairs whether Her Majesty's Government consulted with the great Powers interested in the regions affected by the Congo Treaty of the 12th of May before making that Treaty with the King of the Belgians?

*SIR E. GREY: No other Powers were consulted, because it was not believed that other Powers except those whose rights were specially reserved would be affected by the Agreement.

POSSESSION OF FIREARMS IN IRELAND.

MR. CHANCE (Kilkenny, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that James Cashin was recently arrested in Tipperary, drunk, with a loaded revolver in his pocket; what punishments were inflicted on him, and whether he was licensed to carry firearms; and will he explain why, notwithstanding his conviction, James Cashin has been permitted to retain his revolver, and has been granted a licence under the Arms Act?

MR. J. MORLEY: The facts are correctly stated in the first paragraph. Cashin was fined 10s. for being drunk, and a further sum of £2 10s. and costs for carrying a revolver without a licence under the Gun Licence Act. He had no licence under the Peace Preservation Act, nor has he been granted such a licence since his conviction. Moreover, the revolver was at once taken from him, and has been forfeited to the Crown.

THE SALARIES OF THE CROWN LAW OFFICERS.

MR. DARLING (Deptford) : I beg to ask the Chancellor of the Exchequer whether, under the recently-issued Treasury Minute relating to the remuneration of the Attorney General and Solicitor General, it would be possible for the Law Officers to accept any private practice whatever ?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): Certainly not. It is stated expressly in the Minute, not only that they accept no future private practice, but that they give up the retainers already received. If the hon. Member reads the Minute he will see that is the effect.

MR. DARLING said, there was a good deal of misapprehension about this, and he was not able to obtain the Minute in question. He asked whether the Government had taken care to provide, now that the Law Officers were to be remunerated by a specified sum per annum, that as many briefs would be sent to them as to the Attorney General last year ; and whether the Treasury would see that the Law Officers did as much work under the new arrangement as they did when they were paid by fees.

SIR W. HARCOURT : My experience of the short time I was a Law Officer was that there was always a desire to give the Law Officers as much as possible to do.

MR. DARLING : But now the arrangement is altogether different. Will the Treasury be just as jealous to see that the Law Officers do as much work as when paid by fees ?

SIR W. HARCOURT : I think questions of this kind had better be deferred until the Estimate comes on.

THE COURSE OF BUSINESS.

MR. HANBURY : Can the Chancellor of the Exchequer state in what order Supply will be taken this week ?

SIR W. HARCOURT : I hope to be able to state to-morrow what Votes in Supply and in what order will be taken after the Committee stage of the Finance Bill is concluded. I am inclined to think that the first Estimates will be the Army Estimates.

MR. HANBURY : Will they be taken for the remainder of the week ?

SIR W. HARCOURT : I hope not.

MR. GOSCHEN (St. George's, Hanover Square) : If the Finance Bill is finished to-night, will the Army Estimates be taken to-morrow ?

SIR W. HARCOURT : It will be Supply to-morrow, but I cannot state this afternoon the order in which the Estimates will be taken. I have an impression, however, that the Army Estimates will be taken to-morrow, and Estimates of one kind or the other will be taken all the week. The Report of the Finance Bill will be taken on Monday next. I will state what Supply will be taken on the Motion for the Adjournment of the House.

LAND GRANTS IN WALES.

MR. PRITCHARD-MORGAN (Merthyr Tydvil) : I wish to ask the Chancellor of the Exchequer, in the absence of the Attorney General, whether he has yet had an opportunity of perusing the grants to Sir William Herbert of certain lands in the Counties of Glamorgan and Monmouth, and the schedules and particulars appended thereto ; whether he is aware that in all the manors granted to Sir William Herbert, all woods, underwoods, wardships, marriages, mines, quarries, and other royalties are reserved to the Crown ; whether copies of the grants referred to will be laid upon the Table of the House ; whether the Government intend to instruct experts acquainted with the country fully to examine all grants of land made in the Counties of Glamorgan and Monmouth with a view of giving information to Parliament as to the rights of the Crown ; and whether the royalties in the counties referred to amount to about £500,000 sterling per annum ?

SIR W. HARCOURT : I can give the hon. Member no information on these matters.

MR. PRITCHARD - MORGAN : Will the right hon. Gentleman ensure the attendance of the Attorney General to-morrow to answer the question ?

SIR W. HARCOURT : He was here just now. I can promise the hon. Member he shall receive the information he desires.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 190.)

COMMITTEE. [*Progress, 29th June.*]

[TWENTY-THIRD NIGHT.]

Bill considered in Committee.

(In the Committee.)

The CHANCELLOR of the EXCHEQUER (Sir W. Harcourt, Derby) moved, in page 11, after Clause 16, to insert the following clause—

(Exception as to property in British Possessions.)

(1) "Where the Commissioners are satisfied that in a British possession to which this section applies duty is payable by reason of a death in respect of any property situate in such possession and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the Estate Duty payable in respect of that property on the same death. (2) Nothing in this Act shall be held to create a charge for Estate Duty on any property situate in a British possession while so situate, or to authorise the Commissioners to take any proceedings in a British possession for the recovery of any Estate Duty. (3) Her Majesty the Queen may, by Order in Council, apply this section to any British possession where Her Majesty is satisfied that by the law of such possession either no duty is chargeable in respect of property situate in the United Kingdom when passing on death, or that the law of such possession as respects any duty so chargeable is to the like effect as the foregoing provisions of this section. (4) Her Majesty in Council may revoke any such Order, where it appears that the law of the British possession has been so altered that it would not authorise the making of an Order under this section."

He said, he hoped that upon this subject there might be a pretty general agreement, because this clause was really, as regarded the colonies at least—he was not speaking now of foreign countries—a compound of Amendments standing on the Paper in the names of gentlemen of great authority on this subject sitting on the other side of the House. It practically embodied the Amendments on the Paper in the name of the hon. and learned Member for the Isle of Wight, and, except that it did not deal with foreign countries, it embraced, he thought, all the principles contended for by the hon. Member for the Kirkdale Division of Liverpool, whose zealous interest in the colonies in this matter was well known. The Amendment introduced the principle of reciprocity. The hon. Member for Kirkdale desired by his Amendment that there should be an equivalent exemption given on the part of the colonies. That the Government had endeavoured to introduce by the machinery of Orders in Council, which was the ordinary machinery in these cases, and he believed was especially agreeable to the colonies as marking their direct relation to the Crown. Then it was desired that there should be a special declaration that we did not here pretend to charge property situated in the colonies or in British possessions. That was the statement which was contained in the Amendment of the Member for Kirkdale, and they had practically incorporated it in the clause. The real truth was that it was so in the Bill, but there was a desire that it should be made clear beyond all doubt that the Government did not profess to charge property in the colonies or to exercise any supervision over it. As regarded personal property—real property, of course, was out of the question—whether it be in foreign countries or in the colonies, Legacy Duty now was recovered, not as against the property, but as against the executor here in respect of the assets which were at his hand. That being so, he hoped that the Government had practically satisfied, as regarded the colonies, the views expressed by the hon. and learned Member for the Isle of Wight and the hon. Member for Kirkdale. But he observed that the hon. Member for Lynn Regis (Mr. Gibson Bowles) proposed also to introduce foreign countries. To that the Government would not accede. They were extremely willing to give the colonies their preference in this matter, and no doubt it was a very solid preference; but they could not give them a solid preference to the degree which would enable them to have advantages as against England altogether. They did give them this advantage: that they made it impossible in their case that double duty should be charged, and to that extent they were placed in a preferential position as compared with foreign countries. He did not know whether it had entered into the mind of anyone that this was an infringement or evasion of the Most-Favoured-Nation Clause. The colonies were not excluded from preferential treatment in consequence of this clause. He need only give one instance. In the

Customs and Inland Revenue Act of 1885 a distinction was made in respect to foreign securities, and at this moment a stamp of 10s. was charged on the Government securities of foreign countries, while only 2s. 6d. was charged on colonial securities. He did not mean to say that the Colonial Authorities would not have been better satisfied if they charged nothing at all, but they had endeavoured to meet the practical argument that under the Bill colonial property would be charged a double duty. This clause secured that if the colonial duty was equal to the duty charged here, then the duty would not be charged here, and the property would not bear a double duty. They must deal with the matter in this way, otherwise it was obvious that a man, a month before his death, might draw a cheque and transfer all his personal property to colonial banks and escape the duty altogether. There could not be a more easy means of evasion. But if a man found that the duty was an equivalent duty there was no temptation to evade it in that way. That showed the necessity for some arrangement of this character. He thought it was a fair arrangement, and hoped it would commend itself to the House.

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

*SIR G. BADEN-POWELL (Liverpool, Kirkdale) said, the Chancellor of the Exchequer had at last given them what was his opinion as to dealing with certain objections to certain clauses in this Estate Act. He would begin by differing from the Chancellor of the Exchequer upon a point of principle. The right hon. Gentleman told them the object of the Government by this new clause was to give a preference to the colonists. He (Sir G. Baden-Powell) did not wish for any differential treatment, but he wished to explain the rights of the colonies in this matter. He had made extensive inquiries not only from the Representatives of the Colonial Governments, but also from representative colonists in England, and he was convinced that if the clause was put forward as meeting the rights of the colonies it would stir up serious dissatisfaction in the immediate future. The Chancellor of the Exchequer had burked discussion on this subject on several occasions by telling the House that conferences and negotiations were in progress with the Representatives of the colonies.

SIR W. HARCOURT said, he had received two letters from the hon. Member asking him whether it was desirable that the discussion should be deferred until the negotiations with the Colonial Representatives were closed.

*SIR G. BADEN-POWELL said, that referred to quite another matter and not to the question now raised, which he had had upon the Paper ever since the Bill had been introduced. All he wished to point out was that they had never been able to discuss the matter in the House——

SIR W. HARCOURT: I made a statement in this House as to what I was going to do, and the hon. Member wrote to me a letter of extreme approval, and said that what I had done had been received with great satisfaction throughout the colonies.

*SIR G. BADEN-POWELL said, that what he referred to was the fact that the matter had never been discussed, and even now he had no idea what the terms of the Amendment were until he saw it on the Paper on Saturday morning, and he was very much surprised to notice that it did not carry out what he understood to be the conditions laid down by the Representatives of our colonies, and they knew by the Paper for which he moved, and which was laid on the Table of the House, that it did not carry out the expressed wishes of the Agents General. With reference to the wording of the clause, the second two lines of the second clause carried out what he thought the whole clause ought to be—

> "Nothing in this Act shall be held to create a charge for Estate Duty on any property situate in a British possession."

If that was the whole clause it would be a perfect clause, but then these two lines flatly contradicted the first part of the clause. The second part of the clause was absolutely in the terms of his own Amendment which he had on another page. The third paragraph, which stated that Her Majesty might by Order in Council apply this section to any British possession on property "while so situate," he did not quite understand. The fourth paragraph, in which Her Majesty in Council might revoke any such Order in Council in any colony under the conditions there set forth, was unnecessary, and in any case he thought the Order would not be possible. He had carefully considered the working of this clause, and he thought these objections certainly militated against its practical usefulness. The clause as it stood was really contrary to the principle which ought to underlie any clause dealing with taxation in our colonies. The Chancellor of the Exchequer apparently did not yet appreciate what the difficulties were of attempting to levy any such tax, and he would briefly run over one or two practical objections to this tax before he came, very shortly, to describe the constitutional position. The first practical point was this. He did not see how by this Act the right hon. Gentleman could in any way bring any revenue into the Exchequer, and if they did not gain any money by this agitation, and causing this friction through the colonies, surely it would be wise now to drop any such action. He knew it was of enormous value to the Exchequer to follow up the principle of broadening the basis of taxation; and if the Chancellor of the Exchequer could by any such means increase his basis of taxation, so that it should cover the whole world, he quite agreed that the right hon. Gentleman would achieve an enormous advantage to future Chancellors of the Exchequer as well as to himself. But the Government had conceded in this Amendment a very important point but one which he did not think needed conceding—namely, that they could not pay twice over the same Queen's taxes on the same property. That, he understood, had been illegal all along, and he happened to know at least one case where taxes were charged twice on the same property in Australia. The case was given against the man who had been forced to pay, but on appeal home it was shown to be illegal to pay the Queen's taxes twice on any property; therefore, he did not think any trouble need be taken in regard to this fact of property being taxed twice over because it was distinctly illegal to so tax it. But in conceding the remission of duty that had been already paid it meant that in all our colonies steps had been or would soon be taken to place the duties there on an exact equivalent to this duty at home. In the Provinces of Canada which had the right of imposing direct taxes, the lower duties did exist because of the unpopularity of increasing in amount this Death Duty. If the financial Officers and Ministers of these Provinces could go to their Representative Legislatures and say, "It is no longer a question of imposing duty or increasing duty, you will have to pay this high duty now, because of what the Imperial Parliament has done, but you had better pay it to us than to the Chancellor of the Exchequer," then these Legislatures would allow these duties to be raised exactly to the amount charged in London, and in that case the Chancellor of the Exchequer would have created all this machinery and also have caused all this great friction in our colonies, and yet not one penny would come to the Exchequer. There were other difficulties in connection with such action. The Chancellor of the Exchequer had already alluded to gentlemen being able to place money in a colonial bank and so escape the duty. It was quite possible that gentlemen might do so now provided that money did not have to pay Legacy or Succession Duty. But there was great difficulty in regard to executors. An executor must either be domiciled in this country or in one of the colonies. If he was domiciled in a colony, there was no Court in this country which had jurisdiction over him in getting any return of accounts and any payment. That was a very easy way of avoidance of this tax. Then, again, the valuation of properties in the colonies would be a source of difficulty and expense. There were other difficulties in the way of collecting such a duty, such, for instance, as the ease with which domicile could be changed in the British Empire. He believed that already one or two wealthy residents in this country had even expressed to the Chancellor of the Exchequer their intention of changing their domicile if this Bill became law. He was alluding to these difficulties to show that in the opinion of experts any clause which tried to levy Estate Duty in our colonies would not result in gain to the Exchequer, and he did not see why this House, composed as it was of practical men, should attempt to impose on our colonies any scheme of taxation which would not result in any gain to the Exchequer. He wished now to allude to what he would venture to call the rights of our colonies. This House, without doubt, had conceded to our self-governing colonies independent legislative and executive sovereignty so far as matters of taxation were concerned. He thought there was no one who could doubt that had been done, and he thought it would also be conceded when they had delegated the power which they had the right to exercise or to delegate, they could not both delegate and exercise the power. Without doubt they had done this, and he might bring forward one instance which, he thought, must have escaped the observation of the authorities who had drafted this Bill. It was an instance of legislation by the Imperial Parliament. In the Imperial Act, by which they enabled the Provinces of North America to federate into one dominion in 1867, the Dominion Government by the Imperial Act was expressly forbidden levying any direct taxes, and that prerogative of taxation and of legislative and executive sovereignty was expressly reserved to the Provincial Governments. How, therefore, this Parliament was to take the double step of not only levying direct taxes in the Canadian Dominion, but levying them in spite of this particular clause and gift of power to the Provincial Governments he could not see.

Sir W. HARCOURT: We do not exercise power in the colonies any more than in France. France is independent, and we do not tax property in France. Canada cannot be more independent than France is, so far as legislation is concerned.

*Sir G. BADEN-POWELL said, he was not now dealing with foreign countries, but his point was that they had delegated the full right of taxation, and now they were about to levy taxes on property in Canada. He knew the right hon. Gentleman did not wish him to say he ever even suggested such a thing as that the colonies ought by this means to contribute to the Imperial expenditure. But the answers of the right hon. Gentleman led a great many hon. Members and the public to think that he did entertain such a view. As regarded Canada, he thought it would be quite sufficient for any gentleman who understood this matter when he said that for many years past Canada had been paying more than the fixed sum of 1,000,000 dollars for the purpose of defending the territories of the Empire subject to the Canadian Government. He knew also that the colonies not only had this delegation of the powers of self-taxation, but they exercised it, and if they added up what was raised by self-taxation in various parts of the Empire they would find it came to the very respectable total of £50,000,000 sterling, so that they were not dealing with a mere legal or legislative fiction, but with a great and important fact. He would like to observe with regard to this duty that whether they remitted anything or not they were certainly extending the duty to property situated in the colonies. It had been said that they were only doing what was done now; that was to say, the Legacy and Succession Duties now applied in the colonies. But all that was arranged in the last century, long before the grant of self-government and self-taxation to our colonies, and the burden had fallen so lightly on them that the action of the Home Government had not been contested. But though that might give the right of user, it did not make it right in principle, and this attempt to largely increase the duties payable on legacies and succession had aroused the colonies to the idea that even that taxation ought to have been remitted and made good. It had been shown by some writers, notably by Professor Dicey, in regard to aggregation and graduation, and in the fact that this Bill made Legacy and Succession Probate Duties, they did, as a matter of fact, largely increase the taxation of property in the colonies which would otherwise have escaped. There was one great point in regard to this which he thought was conclusive, and that was that in levying taxes on property situated in the colonies, and especially such heavy duties as were proposed under this Bill, they did, as a matter of fact, diminish, even if they did not destroy, the capacity of that particular property to yield taxation to the Queen, and in that case they certainly interfered in a very serious and material manner with the right and power of the colonies to raise their revenue from their property in the way which best suited them. He had now gone through some of the objections, and he hoped in the concluding remarks he should make that the right hon. Gentleman would see that there was very good reason, if it were possible, to insert as a new clause to deal with the taxation of the colonies the first two lines of Sub-section (2). He had in his hand a great many letters. He was not going to read them, but he should like to quote one written by a very distinguished colonist, and a man who was intensely loyal, as all colonists were. He said—

> "It would be possible, perhaps, to levy these taxes on colonial property, but it would certainly lead to the independence of the colonies."

The colonial men in England, men who understood colonial affairs and politics, had sent a memorial to the right hon. Gentleman in which the results were summed up in words to the effect that the proposal to include for Estate Duty personal property situated outside the United Kingdom would lead to the gravest inconvenience, and injustice would be thereby caused to great numbers of Her Majesty's subjects. The Royal Colonial Institute used those words, but there were even graver words used by the responsible representatives in this country of the Colonial Governments, and who were dead against a clause of this kind. They regarded it as contrary to their rights, as unjust, and totally inadequate to meet the representations which they had made to the Chancellor of the Exchequer.

SIR W. HARCOURT: That Memorial was written long before this clause was drafted.

*SIR G. BADEN-POWELL said, that was the very reason why he wished to read it. The right hon. Gentleman, in his conference with the Representatives of Colonial Governments and in his remarks in introducing the clause that day, led them to understand that the clause, if it did not, really ought to satisfy Colonial Governments. But here were the recorded views of these Governments. They said—

> "The proposal to levy the Estate Duties on property located in the colonies will be regarded there as a tax, not on British subjects, but on colonial property, and consequently as a serious interference with a field of taxation which they regard as constitutionally their own."

And then they used these words, which alone should be sufficient to make any right hon. Gentleman in that House anxious to see that the clause should be in harmony with the representations made on behalf of these great colonies—

> "Our Governments take exception to property in the colonies being charged with these Death Duties, and feel entitled to ask on what principle of constitutional right this is sought to be done. We belong to the Empire, and inasmuch as the Imperial Parliament has granted to us responsible and Parliamentary Government, with the right to impose taxation on our people to meet the requirements of State, how can the exercise of the proposed interference by the Imperial Parliament be possible without first suspending our respective Constitutions?"

He said that these words, penned by the responsible Representatives of 10,000,000 of Her Majesty's subjects, ought to and must receive full and adequate consideration in the House of Commons. At this moment, when the Chancellor of the Exchequer had proposed for the first time to levy duties on foreign and colonial property, there was a Conference at Ottawa of Colonial Representatives for the purpose of considering how best to consolidate the Empire, and some words were used by the distinguished Prime Minister of Canada, which the House would do well to bear in mind at this juncture. He had said—

> "Colonial Conferences had previously met on the American Continent to discuss plans for separation. This one was 'to plight anew our faith in one another, never yet tarnished, and our affection for the mother-land.'"

At this moment they ought, in any taxation which in any way affected the colonies, to pay the greatest heed to the representations and voices of these 10,000,000 of our fellow-subjects; and although he himself felt that this matter ought never to have been introduced into this Bill, he could not help thinking that now it had been introduced they should come out of it in a perfectly easy and simple way if, instead of adopting the clause as it stood, they inserted only these words from the second sub-section—

> "Nothing in this Act shall be held to create a charge for Estate Duty on any property situate in a British possession to which has been granted the right of levying taxes for the requirements of the State."

He appealed to the Committee, and especially to those Members of all political Parties who had formed themselves into what was known as the Colonial Party, not to pass this clause as it stood, but to pass it in such a form as should uphold the acknowledged rights of our colonies in the matter of self-taxation, and above all things to carry out the expressed wishes of the authorised Representatives of these colonies.

SIR W. HARCOURT said, that the hon. Member stated that to tax the colonies would be an invasion of the rights of the colonies, and yet the hon. Member himself had an Amendment on the Paper for the very purpose of levying taxation upon the colonies. It was to be found on the Paper long after the Memorial to which the hon. Member had made reference.

SIR G. BADEN-POWELL said, that when it was reached he had intended to ask leave to withdraw his Amendment.

SIR W. HARCOURT said, the Amendment had been upon the Paper as the view of the hon. Member who said he represented what was called the Colonial Party in this House, and he (Sir W. Harcourt) had paid great consideration to that Amendment in the light of the knowledge of the relation in which the hon. Member stood to the colonies and to the Colonial Party. Let the Committee see what it was the hon. Member had himself proposed. He said it was unconstitutional——

SIR G. BADEN-POWELL: I have never proposed that Amendment, and did not intend to.

SIR W. HARCOURT said, that at any rate it had been on the Paper in the hon. Member's name to this very day, and he supposed there was a time when he thought it was perfectly constitutional to do what he proposed to do in his Amendment. That Amendment had been on the Paper for weeks, and he had never removed it since he was acquainted with the Memorial of the colonists. Here was the hon. Member's view as expressed in his Amendment:—

> "From the full Estate Duty payable under this Act, the Commissioners shall allow to be deducted such sum or sums as shall be shown to their satisfaction to have been lawfully paid as Death Duties on property situate in foreign countries, or in any colony or dependency of the British Empire, to the government of the country in which such property is situate, and in which equivalent exemption is granted in respect of Death Duties payable there on property situate in the United Kingdom."

Therefore, the hon. Member claimed the right to place the taxation on the property in foreign countries and in the colonies, subject only to the deduction of the amount of the tax being levied in that country in which the property is situate and in which equivalent exemption is granted in respect of Death Duties payable there on property situate in the United Kingdom. That clause is identical in principle with the first clause of the Amendment he (Sir W. Harcourt) had proposed, and for the hon. Member at this time of day to turn round and say it was unconstitutional and an invasion of the rights of the colonies was one of the most remarkable things he had ever witnessed even in that House. Then the hon. Member said that the rights of the colonies should be safeguarded by a declaration, and he made the following declaration:—

> "Nothing in this Act shall be held to apply to property situate in any British colony to which has been granted responsible Parliamentary government, inclusive of the right to levy taxes for all purposes of State."

As regarded the colonies, the proposal of the hon. Member was, and had been up to the moment when he rose to speak, identical with the proposals of the Government. There could not be any doubt about that. Put the hon. Member's two clauses together and they were practically identical with the proposals of the Government. The hon. and learned Member for the Isle of Wight, he supposed, might be said to represent the legal views on the constitutional question on the other side of the House, and what did that hon. Member say in the Amendment he had put down—

> "The amount of duties lawfully payable on the death of the deceased in any British colony or dependency in respect of property therein situate which is liable to Estate Duty under this Act shall be deducted from the amount of Estate Duty payable in respect of such property."

Then again the proposal was identical with that in the clause of the Government, and therefore they had the conjoint authority of the hon. and learned Member for the Isle of Wight and the hon. Member for West Derby for treating this matter in exactly the way they proposed to treat it. The hon. Member opposite said the Government had no right to exercise legislative or taxing authority in Canada. Of course not, and they did not pretend to do anything of the kind. Neither had the Government the right to tax people in France. The Government had no intention of taxing a foreign country or people, nor of taxing the property of such country or people. The proposal of the Government was to tax the executor or representative here of a domiciled Englishman. If the mere transfer of property to a colony for a day was to exclude it from taxation, that would be to defeat the tax altogether. Some representatives of the colonies were not at all sorry that the rich absentee colonist should be taxed, and it was only the representative of the absentee colonist that the Bill would touch. The cases in which the tax would be collected would not be numerous; and although the colonists would doubtless prefer that no charge should be made, such total exemption would be putting a tremendous premium on colonial investments. The hon. Member should repudiate his own thunder. It was a little disappointing to the Government that, having arrived at the same conclusion as was expressed in the Amendment of the hon. Member and the hon. and learned Member for the Isle of Wight, they should be now met with opposition on the part of the hon. Member.

MR. GOSCHEN (St. George's, Hanover Square): I think it is extremely desirable that we should discuss this very important question without any reference to the wording of any particular Amendments and without any reference to Party, or to the particular side of the House on which we sit, because we stand in the presence of claims from the colonies on the one hand, and of certain demands that are to be met on the other. We must all be anxious that the colonies should have extended to them every indulgence and consideration, but I cannot agree with the colonists that their rights have been invaded by the proposals of the Government. This seems to me to be a question of expediency. There were many reasons why the original proposals of the Government should be opposed; but I agree with the Chancellor of the Exchequer that this is not a proposal to tax colonial property or to interfere with colonial rights. On a former occasion I expressed a doubt whether the Chancellor of the Exchequer was wise in taking the step which the right hon. Gentleman proposed, either with regard to foreign countries or the colonies, but when the colonists or their representatives say that this is an attempt to tax colonial property against their constitutional rights, they put forward a claim that cannot be fairly urged on this House. At the same time, I think it was unfortunate that when the right hon. Gentleman originally proposed to tax property situated in the colonies, the right hon. Gentleman himself should have urged, as one of the reasons why the proposal was justifiable, that the colonies did not contribute to Imperial Revenue.

SIR W. HARCOURT (who was almost inaudible) was understood to say that he was afraid he had expressed himself badly, and that his words had been misunderstood. It had not been his intention to state that as his ground for taxing the colonies.

MR. GOSCHEN: I have no wish to misrepresent the right hon. Gentleman or to put words into his mouth which would give the slightest offence, if spoken, to our colonial fellow-subjects. I am, however, afraid that the misinterpretation which has been put upon the words of the Chancellor of the Exchequer has aroused some feeling on the part of the colonists, and stimulated them to put forward the statement of their rights which they have put forward. I should hope that, as the Chancellor of the Exchequer admitted, this is not at all a colonial question, but merely a question of taxing English property in the colonies; and, as the rights of the colonists are not invaded by the proposition in the view of the great majority of the House, under these circumstances, I think that the Committee may refrain from any further argument which would in any way relate to constitutional questions with the colonies. I put forward this view at the present stage believing that we all must be most anxious not to increase any passing ill-feeling or irritation which may exist in the minds of the colonists on this subject. Therefore, what we ought to do is to argue the matter simply on the ground of expediency. The Chancellor of the Exchequer does not hope to get much out of the tax, but thinks it necessary to avoid evasion. I, however, fail to see any more likelihood of evasion in the future than in the past, unless it be under the system of aggregation and graduation which has been adopted. I think that the right hon. Gentleman has shown a desire to meet the wishes of the Colonial Representatives. I do not desire to press the right hon. Gentleman, but I would remind him that he has not told the Committee to what extent he has succeeded in satisfying them. Colonists, I know from experience, are not always reasonable. The degree to which the colonists are satisfied with the proposals of the Government would, however, if stated, doubtless be a guide in forming an opinion as to the extent to which the proposals before the Committee should be pushed. If the Government can assure us that they have given not entire, but fair, satisfaction to the colonists in this matter, and after the concessions which have been made, I myself would be prepared to abstain from any further action in the matter.

Mr. GIBSON BOWLES (Lynn Regis) said, he thought it was unfortunate that the Chancellor of the Exchequer should have given his answer on such an important subject before he had heard all the arguments that might be advanced in its favour. The right hon. Gentleman had said he understood his new clause was accepted as a sufficient compromise by persons in the House who were authorised to speak for the colonists. He knew of no one who could speak with more authority for the colonists than the colonists themselves through their elected Representatives; and it was useless for gentlemen who went round the world in 40 days, or who spent a certain time in the other hemisphere, to think they could tell the Committee what the colonists said on this subject. What was the case for the tax? The Chancellor of the Exchequer stated it on the 31st of May, when he said—

> "This is a proper tax to impose on property in foreign countries, and in the colonies. The colonies put a tax on our own commodities; and therefore, we are right to put this tax on them."

The Chancellor of the Exchequer, however, failed to tell the House that this was an entirely new tax of a new kind. Hitherto they had followed property domiciled in this country when it was abroad to the extent of levying Legacy Duty, or in the case of settled personalty, Succession Duty. The true rule was the rule they had gone by in the past—namely, that they never attempted to levy any tax whatever upon any property whatever, except it was, either actually or constructively, within the United Kingdom. If a man were domiciled in the United Kingdom his personal property was constructively here; if his personalty were actually here, it was actually here, and it should be either actually or constructively here, to be taxed. Now a different rule was to be put in operation. Wherever the property of a man domiciled here was situated the Chancellor of the Exchequer claimed to levy a tax upon it. The right hon. Gentleman had talked of persons in the House who were authorised to speak for the colonists. He would remind the right hon. Gentleman of the objections of the colonists themselves to the tax. They declared, first of all, that Parliament had no constitutional right to impose this tax; that it would cause irritation, and seriously interfere with the field of taxation they regard constitutionally as their own; that it would seriously impede the free exchange of capital between the Mother Country and the colonies; and, finally, they submitted that if this duty was to be an enforced contribution from the colonists for the Navy, the colonists should have been in the first instance invited to contribute. He believed that if that invitation were given the colonists would not have refused to accede to it. Not one of the objections which he had quoted was met by the new clause of the Chancellor of the Exchequer.

Sir W. HARCOURT: That Memorial was written long before this clause was put down.

Mr. GIBSON BOWLES said, the declaration of the colonists was dated the 12th of June; it was seriously made, officially communicated to the House, and placed on the Table of the House. The Chancellor of the Exchequer brought forward his clause to meet those objections, and told the Committee that there were persons in authority in the House who accepted it as sufficient. But what did the colonists themselves say? Had the right hon. Gentleman received any communication from the colonists since he had put his clause on the Paper, saying it had satisfied their objections? If not, then no one in the House was competent to say that the clause satisfied the colonists either completely or comparatively. It was impossible to read the declaration of the colonists without being struck by the close similarity it bore to another declaration made by colonists on an historical occasion. Lord Greville tried to induce the colonists of North America to submit to taxation by his Stamp Act, and said it was only a little one.

SIR W. HARCOURT: He claimed the right to tax the colonists.

MR. GIBSON BOWLES said, no doubt; but, as in this case, it was a Stamp Act imposing a Stamp Duty on certain documents in the colonies; and the contention was that it was a small matter, and only brought in £100,000. The tax was then altered into another tax of a different nature—a Customs Duty, which would bring in about £40,000, and it was still further reduced to a Tea Duty, which would probably have brought in £20,000; but it was enough to light a flame through the colonies. The objections of the colonists to that tax were identically the same as they were now. They said it was unconstitutional. That was denied. They said, "If you had asked us we would have made a contribution, but we will not submit to be taxed by the English Parliament." Then, as now, the objections of the colonists were denied; and he regretted that there were now no Chatham, or Burke, or Fox to enforce the objections.

SIR D. MACFARLANE (Argyll): Were those American colonists domiciled in this country?

MR. GIBSON BOWLES said, he really did not know what the hon. Gentleman meant. He now came to the Amendment. It practically gave up aggregation. It admitted that they could not completely aggregate a property. It insisted rather on a new and separate aggregation being instituted. There was, first of all, the aggregation of the whole property, and then the aggregation of that part of it situated in the colonies; or having aggregated the whole property, they proposed to impose half the duty on half the property. That seemed to him to make the thing an absurdity. He observed also that the clause was based on reciprocity. That was to say, that on the one hand from duty levied here on property in Victoria they were to deduct the duty levied on the same property in Victoria; and, on the other hand, from duty levied in Victoria on property in Great Britain the duty levied on that property in Great Britain was to be deducted. But he did not see how that could be worked. The maximum duty in Victoria was 10 per cent.; here, under the Bill, it was 8 per cent., so that they would have to deduct 10 per cent. from 8 per cent. He would take the concrete case of a property worth £150,000. The duty here on that property would be 6 per cent., or £9,000; and in Victoria it would be 10 per cent., or £15,000. They would, therefore, under the clause, have to deduct £15,000 from £9,000, and how they were going to do it he failed to see. But the difficulty did not end there. The clause proposed that in consideration for deducting the duty levied here on property in Victoria, they were to deduct the duty levied in Victoria on property in the United Kingdom. But Victoria had never framed such a tax as a duty imposed on property in the United Kingdom. They were better informed in Victoria of the true principles of taxation than the modern professors of taxation in the United Kingdom. The clause, therefore, came to this: that because they gave up £9,000 they charged on property in Victoria, Victoria was to give up £9,000 she did not charge on property in the United Kingdom. But, probably, Victoria would not be long until she did make such a charge. Was it not manifest that Victoria would be forced, for the protection of her revenue, to levy on property in the United Kingdom passing at the death of a person domiciled in Victoria a duty equal to that levied in the United Kingdom on property in Victoria? Nay, she might do more. She might put on property in the United Kingdom a duty which would leave her something after the deduction provided by the clause was made. That would be a remarkable result of the Finance Bill. First of all, the Chancellor of the Exchequer would get nothing out of the duty levied on property in the colonies; but he would have provoked, and justly provoked, the colonies to levy an entirely new duty on property situated in this country. Coming to a more serious matter with regard to the clause, they had to consider the differentiation now proposed to be set up between British possessions and other foreign countries. He used the word "other" advisedly. God forbid that he should look on the colonies as foreign countries! but legally they were treated as such in all matters relating to domicile and taxation. This was shown by well-known decisions affecting India, Demerara, Sydney, and Jersey. The colonies in matters of legacy were as much foreign as Bordeaux and Paris. This being so, the Government were giving by this clause to one set of foreign countries what they withheld from others. In the case of Victoria they gave up £9,000 of duty out of £100,000, which they did not give up in France. This was an important matter, when they remembered that, as stated by the Chancellor of the Exchequer, foreign property that would come under the Bill, as compared with colonial property, was as two to one; so that it was proposed to favour one-third, and to give no favour to the other two-thirds. He would cite three Favoured-Nation Clauses which seemed to him to prohibit that. Take the cases of France, Germany, and Russia. In the Treaty with France of February 28, 1882, were contained the words—

> "Each of the high contracting parties engages to give the other immediately and unconditionally the benefit of every favour, immunity, or privilege in matters of commerce or industry which have been, or may be conceded by one of the high contracting parties to any third nation"——

SIR W. HARCOURT: Hear, hear!

MR. GIBSON BOWLES said, the right hon. Gentleman cheered the word "nation," but that word was not generally adopted in clauses of this kind, and it had not the restricted meaning the right hon. Gentleman would put upon it. The clause said—

> "any third nation whatsoever, whether within or beyond Europe."

Furthermore, it said—

> "And likewise in all matters relating to the exercise of commerce and industry, and in respect to residence, whether temporary or permanent, the exercise of any calling or profession, the payment of taxes or other imposition, and the enjoyment of all legal rights and privileges, including the acquiring, holding, and power of disposing of property British subjects in France and in Algeria, and French in the United Kingdom, shall enjoy the treatment of the Most-Favoured Nation."

How was it with Germany? Practically the same thing, except that for the word "nation" the word "country" was used in the Treaty of May 30, 1865. Her Majesty's Government clearly, so far as Germany was concerned, in letting, say, Victoria off £9,000 in the case of £100,000, was making a great differentiation in favour of a "country." Take the Favoured-Nation Clause with Russia. There the word used was "foreigners." The clause of the Treaty of January 12, 1859, said—

> "The subjects of either of the two contracting parties in the dominions and possessions of the other shall be at full liberty to acquire, possess, and dispose of every description of property which the laws of the country may permit any foreigners of whatsoever nation, to acquire and possess. They may acquire and dispose of the same whether by purchase, sale, donation, exchange, marriage, testament, succession *ab intestato*, or in any other manner under the same conditions as are established by the laws of the country for all foreigners."

He maintained that the Government were setting up a differential treatment of the colonies, which, in the eye of the law, were foreign countries, and which, as the Chancellor of the Exchequer had himself pointed out, imposed taxes on our commodities and treated us as foreigners. The Most-Favoured Nation Clauses precluded the Chancellor of the Exchequer from making any such differential treatment towards our colonists or the inhabitants of British possessions as was suggested in this clause—differential treatment which was denied to France, Germany, and Russia. Had the Government made any inquiry of the Governments of those countries as to whether they would regard it as an infraction of Treaties or not, or had they treated this matter as they did the strip of Congo territory the other day, when, having made their arrangements, they found out afterwards that the foreign nations would not agree to them, and then the Government had to back out? Were they sure that they would not have to give up this clause also? The matter was a serious one. He had shown that the Amendment was an inadequate alleviation, an ill-advised attempt to impose taxes beyond the scope of any which had hitherto been imposed or attempted to be imposed by this country. And what were they going to get by their policy? They would get absolutely nothing. The Chancellor of the Exchequer had said, "If you give me the power I will collect the duty," but he had already told them that in the case of property situated abroad where there was a foreign executor the British Exchequer might give up all hope of getting a farthing of duty. That concluded the whole question. It was quite certain that as soon as persons possessed of foreign property got wind of this taxation they would appoint foreign executors. The right hon. Gentleman expected to get the duty out of English executors, but it seemed to him (Mr. Gibson Bowles) that directly the effect of the Bill became known the Chancellor of the Exchequer might whistle for his duty. He would get nothing; or if he did receive duty it would be an extremely small amount, due to the carelessness of some solicitor or testator. Was it worth while, then, for the sake of a small gain to the Exchequer or no gain at all, to challenge the discontent of the colonies and raise serious questions with foreign nations? Would it not be better for the Chancellor of the Exchequer to give up this claim at once and restrict his sphere of taxation to property actually or constructively situated in the United Kingdom, and to come back to the original principles of taxation? He regretted very much that they would have to discuss these Death Duties at any length in the House. His opinion was that they could only be successfully levied when they were kept secret—secret from everybody but the interested parties who had to pay them. Hitherto the public had been scarcely aware that Death Duties existed, but now that attention had been drawn to them people would cast about for a means to avoid them. Was it worth while, for the sake of a gain which would be so trifling, to imperil both the affection of the colonies and the friendship of foreign countries?

Sir W. HARCOURT was understood to say he had supposed that the hon. Member for Lynn Regis, from his Amendment on the Paper, adopted the principle of the clause, and that his only desire was to extend it to foreign countries. But what the hon. Member asked the Committee to do was not merely not to impose the new Death Duty, but to abandon the Death Duties which now existed. He (Sir W. Harcourt) was grateful to the right hon. Member for St. George's for the extremely moderate manner in which he had dealt with the question, showing how we were infringing no constitutional rights of the colonies in this matter, and that the question was really one of expediency. The hon. Member for Lynn Regis spoke with great confidence upon many subjects, and upon none more so than with regard to his interpretation of the Most-Favoured-Nation Clauses. He did not deny that the hon. Member was a great authority; but he (Sir W. Harcourt) preferred the authority of the responsible Law Advisers of the Crown, whose opinions were exactly opposite to those of the hon. Gentleman. It had never been regarded in connection with most-favoured treatment in Commercial Treaties that the colonies were included in the words "other nation" or "other country."

Mr. GIBSON BOWLES: Is that view accepted by foreign countries?

Sir C. W. DILKE: Yes; by all.

*Sir W. HARCOURT: When a Treaty was made with a foreign nation it was not a Treaty with a colony, and when they spoke of the Most-Favoured Nation Clause they spoke of other nations with whom they made Treaties, and not the colonies. They did not make Treaties with the colonies, and, consequently, the whole foundation was knocked away from the argument of the hon. Member. He understood the hon. Member to wish to apply the doctrine of reciprocity exceptionally to foreign countries, but they were under no obligation to do so, and he saw no reason why they should do it. It would, in fact, entail a considerable loss of revenue to do this. The argument of the hon. Member would apply not merely to the new Estate Duty, but to all other duties. It should be remembered that they were not taxing the colonies or colonial property; they were taxing persons domiciled in England who had property in the colonies. It was true that personal property, wherever situated, followed the owner, and the State took the duty in respect of it from the executor to the extent of the assets under his control. There was nothing in the clause which invaded the rights of foreign States or of our colonies, and it was the desire of the Government to give to the colonies, in this reciprocal arrangement, an advantage they were not bound to give to other States, or even to the colonies unless they desired it. Under the circumstances, he hoped that this matter might not be made the cause of serious delay in arriving at a settlement of the question. The Government were desirous of acting in the most conciliatory manner towards the colonies. They had no desire to exercise arbitrary authority within their jurisdiction; all they proposed was merely to levy a tax on persons domiciled in the United Kingdom in respect of property belonging to them wheresoever situated.

MR. P. WILLIAMS (Birmingham, S.) said, they had no desire to prolong the discussion, but the stress the Chancellor of the Exchequer had laid on the point that the tax would be laid on the person domiciled in this country induced him (Mr. Williams) to place before the Committee a statement derived from the practical experience of a gentleman from South Australia. The hon. Member for Lynn Regis seemed to think that what the Government now proposed was an entirely new departure. He hardly thought that that was so, for when they came to bleeding it hardly mattered what amount of blood they took from the gentleman who underwent the operation.

MR. GIBSON BOWLES said, it was a new departure, because they were for the first time levying the Probate Duty outside the United Kingdom.

MR. P. WILLIAMS said, it was not a new departure in taxing property not within the four corners of the United Kingdom. He thought it was very likely that the amount of duty which the Chancellor of the Exchequer was proposing to levy would create some amount of feeling in the countries in which it was to be levied—a feeling which had not hitherto existed, because the amount of duty had been much smaller. The instance given to him was that of an Australian gentleman who died some years ago leaving property in Melbourne to the amount of £150,000, and £7,000 deposited in this country. He was domiciled here, having lived here for eight years previous to his death. Under the Bill these two properties would be aggregated. The testator disposed of the £150,000 secured on mortgage by two specific legacies, and then he left the sum of £4,000 to be paid out of the residue to a certain charity in Melbourne. His (Mr. P. William's) friend told him that under the proposal of the Chancellor of the Exchequer it would have been absolutely impossible for the executors to have paid the legacy of £4,000. What his friend had said was that if the state of the case had been made public in Melbourne, and it was known that the inability of the testators' executors to pay over this sum of £4,000 was owing to the large amount which was required to be paid into the Exchequer of this country, there would have been many people who would have had a good deal to say on the matter.

MR. GOSCHEN said, he retained his opinion that the whole proposal of the Chancellor of the Exchequer in this matter was inexpedient, both as regarded the colonies and foreign countries. The clause was not one which imposed taxation, but was one which remedied, to a certain extent, some of the inconveniences incident thereto. If they rejected the clause, they would fall back on a worse position than they were in originally. Therefore, he could not vote against the clause, which, though not going as far as he might wish, was, at all events, a modification of a worse condition of the law.

Question put, and agreed to.

Clause read a second time.

THE CHAIRMAN called on Mr. Gibson Bowles to move an Amendment to the clause which stood on the Paper in his name.

MR. GIBSON BOWLES: After the case has been given away by the right hon. Gentleman below me (Mr. Goschen) I will not move the Amendment.

MR. HANBURY (Preston) said, he should like to have a definition of the words "British possession" mentioned in the clause. There were so many kinds of possessions that he was not certain what was meant. The Transvaal suzerainty had been alluded to that afternoon. Then there was Cyprus, British protectorates, spheres of influence, and Chartered Companies. These were all types of British rights.

SIR W. HARCOURT said, it was difficult to give a definition of those words, but his idea was that they might be taken as generally as possible, and as including everything which we possessed. The question reminded him of the well-known definition that was once given of "archidiaconal functions." If it were necessary to make the words more expansive, he had no doubt it would be done. He was told that plain, ordinary, vulgar, English was not sufficient to interpret ordinary commonplace ideas, and that he must use the language of lawyers and draftsmen, which he always avoided as much as possible, because it made that obscure which without it would be very plain. He always endeavoured to avoid definitions of this kind. Therefore, without the leave of his hon. Friend, he would still say that a British possession was a British possession. That was, he thought, the first and last definition capable of being given to it. If further difficulties arose upon that they would try and put it straight if they could.

MR. GOSCHEN said, his hon. Friend the Member for Lynn Regis, who had not moved his Amendment, had avenged himself; but as the Amendment was not moved, he should not press the question of definition further. It was highly possible that upon Report it might be found necessary to argue the question with regard to foreign property, for he had always felt that it was undesirable that the free flow of capital to and fro between this and foreign countries should be interfered with. In France, for instance, equally high duties were imposed, and it would be impossible, therefore, for people to hold property in both countries.

Clause agreed to, and added to the Bill.

SIR J. LUBBOCK (London University) moved a new clause in reference to the mode of assessment of Income Tax, the object of which was to restore the law relating to Income Tax to its original form as proposed by Sir R. Peel, and to the form in which it stood down to the year 1865. It had always been felt to be a hardship that incomes arising from the exertions of a man's brain should be charged at as high a rate as those resulting from invested capital, and Motions to that effect had been moved over and over again. The right hon. Gentleman the Member for Midlothian, in his great Budget speech of 1853, said that in his judgment the Income Tax

> "bore, upon the whole, too hard upon intelligence and skill, and not enough upon property as compared with intelligence and skill."

The Under Secretary of State for the Colonies in his valuable work upon Finance and Politics, enumerating the objections to the Tax, said—

> "The tax is professedly charged at the same rate on permanent as on precarious incomes, and thus its incidence is unequal, as between the workers of the world and those who toil not neither do they spin. A precarious income is taxed at an equal (and therefore at a proportionately heavier) rate as compared to the secure income. The objection to the present system of assessment is, that the tax is levied, in the case of precarious incomes, not only on income, but also partly on what is practically capital. The owner of a temporary income not derived from capital, and depending wholly or in part on his own health and life, is bound to save and invest a portion of his income, a necessity which cannot be said to exist in anything like the same degree in the case of a possessor of a permanent income derived from capital. . . . Neither the Income Tax, nor any other tax can be made perfect, nor its incidence absolutely fair and just. But *le mieux est l'ennemi du bien*; there is no reason because absolute justice cannot be done to everybody, that justice should be done to nobody. An injustice that cannot be redressed may yet be minimised. The demand made is not that individual incomes should be distinguished the one from the other, but that an endeavour should be made to distinguish on broad lines between that income which is permanent, *i.e.*, derived from property, and that which is precarious in the sense that it depends upon the personal exertions of an individual."

Surely, then, he might claim his hon. Friend's vote. Again, the right hon. Gentleman the Home Secretary, speaking recently at Plymouth, said—

> "When you consider the enormous inequality and injustice which is inflicted by taxing incomes irrespective of the source from which they are derived, when you see how the professional man and the business man who makes his income by his brains, and whose income is precarious and dependent upon his own life and health, and the continuance of his exertions, when you consider that his income is taxed upon the same basis and to the same extent as the income of a man who has inherited property, and who is the mere recipient, and contributes nothing, you must acknowledge that it is a serious and a great injustice."

In a recent article *The Statist* said very truly, June 2, 1894—

> "At the present time the man who earns a precarious income at a profession or by a clerkship has to pay exactly the same rate of Income Tax as the man who receives an income which he has inherited from his parents, and for which he renders absolutely no service, and which he will be glad to hand down to his own children. Everybody is agreed that this is not a fair system."

No practical remedy, however, by any difference of rate had ever been suggested. There was an immense difference, no doubt, between the two classes of income, as regarded extreme cases, but they passed one into the other by imperceptible gradations. Nor had any satisfactory treatment of investments ever been suggested. Take one class: the securities of foreign nations. Some were excellent, others, unfortunately, as Investers knew to their cost, were almost valueless. The arrangement, however, made by Sir R. Peel gave a substantial relief to precarious incomes. Returns were made on an average of the income during the three preceding years, and if the amount fell short a rebate was given on the difference. Before the Committee of 1861 the head of the Inland Revenue Department gave evidence on this point, and estimated that this privilege was equivalent to a concession to industrial revenue of something like 30 per cent. It had, moreover, the advantage that it increased of course with the uncertainty. But in 1865 this advantage, and so far as he was aware—without any notice being given to those concerned or to the House of Commons—was considerably modified, and, instead of a rebate being given of the whole, the Income Tax-payer was now only allowed to bring in the current year, instead of the first one of the three. Supposing, for instance, that a lawyer or a medical man, or a man of business, had made for three years £1,000 a year. He would add the three years together, and, dividing the amount given by three, his average income would, of course, be £1,000, which he would return to the Income Tax officials. Now, supposing that, from any breakdown of his health, or from any change in the course of trade, he made actually no income, or even a loss. Under the old system he could claim the rebate. He could say, "I have paid Income Tax on £1,000, and, as a matter of fact, I have made nothing," and he was entitled to receive back his Income Tax. That certainly seemed only fair. But under the present system all he was entitled to do was to strike off the first of the three years—that was to say, to strike off £1,000 from the £3,000, and then add the profit for the current year (which in the case proposed would be nothing) to the £2,000 remaining. The £2,000 would then be divided by three, giving an average of £666 13s. 4d., and on this amount he would be liable to pay. Under the old system he would get his rebate on the whole £1,000; under the present one only on £333 6s. 8d., and would have to pay on £666 of profit which he had never made. The change was unjust, and an effort should be made this year to induce Parliament and the Government to revert to the old system, which, it was evident, would be only fair, and a great boon to all those whose income depended upon their own exertions, whether in law, medicine, or commerce. The change made in 1865 deprived those whose income depended on their own exertions, and were therefore necessarily somewhat precarious, of a compensation which they long enjoyed, and left them in many cases under a legal obligation to pay Income Tax on a non-existent income. The present plan gave an advantage to the rising man, to Nature's darling, the strongest, whose income was increasing, and who did not need it; on the other hand, it pressed unjustly on the man whose health was giving way, or whose business was doing badly, just in fact, when, if possible, he ought to be relieved. The rising and successful man was assessed on less than his income; the one whose income was falling was made to pay on more than his income. The Chancellor of the Exchequer during these discussions had referred more than once to the story of Sir T. Meryweather, who, after retiring from business, was said to have observed that he "had lost many cases which he ought to have won, but on the other hand he had won many cases which he ought to have lost, and so justice was done." The story was generally told as an example of false logic, but the Chancellor had used it as a real argument for his Bill. As matters now stood, many of those who lived by their own exertions were called on to pay on income they had never received. It was no answer to say that another man had enjoyed an income on which he had not paid. The proposal, therefore, was that no man should any longer be charged on more than he earned. The effect of this clause would be that we should revert to the old system; if we did so we should do something to redress a great and admitted grievance, and he begged therefore to commend the clause to the favourable consideration of the Committee and to the right hon. Gentleman the Chancellor of the Exchequer.

New Clause—

(Commissioners may amend assessment in certain cases.)

"And be it enacted that, if within or at the end of the year current at the time of making any assessment under this Act, or at the end of any year when such assessment ought to have been made, any person charged to the duties charged in Schedule D on an assessment computed on the average of the three preceding years shall find and prove to the satisfaction of the Commissioners by whom the assessment was made that his profits and gains during such year fell short of the sum so computed, it shall be lawful for the Commissioners to cause the assessment to be amended accordingly and the sum so overpaid to be refunded."—*(Sir J. Lubbock.)*

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

SIR W. HARCOURT said that, in moving this Amendment, which might be disposed of very easily, his right hon. Friend had urged the desirability of returning to the system that existed prior to the passing of the Act of 1865. He seemed to have overlooked the fact that the alteration effected by that Act, which he now wished to overthrow, was introduced at the express instance of Mr. Hubbard, who was a strong advocate for lightening the burden of the Income Tax wherever practicable. Taking the average of a man's income for the last three years was a plan specially devised to meet the difficulty in the way of appealing that would be experienced by business and professional men. He was quite willing to allow that system to continue, as he believed that it was, on the whole, fair to both parties. The proposal of his right hon. Friend, while adhering to the form of making a Return upon the average, did not in fact carry out that principle at all, for the first year was only to be struck out where the fourth year showed a loss. Surely, therefore, if the Revenue was to collect only on the small profits or receipts, the principle of average ceased at once. For this reason he did not feel justified in accepting the Amendment. If his right hon. Friend would consider the question of average he would see the absurdity of this proposal and that it was utterly irreconcilable with any principle of sound taxation.

MR. BARTLEY (Islington, N.) expressed his disappointment at the speech just delivered, and regretted that the right hon. Gentleman would not accept the Amendment, which he considered to be most reasonable. The present system of taking the average of a man's income was bad, and had the effect of making anyone in difficulties go down the hill all the faster. It might be perfectly true that under it the Chancellor of the Exchequer did not get more than a fair total in the year, but it was absurd to contend that there was any ground of justice in saying that, because one man had paid too little, another should not complain because he had had to pay too much.

SIR W. HARCOURT: It is the average that is paid upon.

MR. BARTLEY said, the plan worked unfairly, and it would be much fairer—if it could be carried out—that people should pay on each year's income. No doubt when Mr. Hubbard's proposal was accepted it was believed that it would work fairly. After several years' trial, however, that was found not to be the case, and he was prepared to say that there was a strong and growing feeling in the country that it should be altered. A man, let it be supposed, made £20,000 profit in his business one year, £12,000 profit the next, and a loss of £10,000 in the third year. Instead of paying upon his £22,000 income, he must pay on £43,300. It was useless for the Chancellor of the Exchequer to say that some more fortunate person had gone in the other direction, and that so the account was balanced. This was a most reasonable proposal. They had found from experience that this was not a new question. There was a feeling growing up in the country that the mode of assessment to the Income Tax was not fair; and even if this Amendment were not accepted, he hoped the Chancellor of the Exchequer would agree to a system of yearly averages, which would not fall quite so hardly on those whose business was falling. Indeed, he thought it would be an infinitely fairer system. Income Tax ought to be a tax upon income; many people did not pay upon their real income, and the fact that some people evaded part of their obligation was no reason why those who were honest should be overtaxed.

Question put.

The Committee divided:—Ayes 125; Noes 177.—(Division List, No. 144.)

THE CHAIRMAN: The next clause on the Paper—that as to "variations in Estate Duty," standing in the name of the hon. and gallant Member for the Holderness Division of Yorkshire—is out of Order.

*MR. BYRNE (Essex, Walthamstow) said, he wished to move a new clause in reference to works of art. As it was of considerable length he would not trouble the Committee by reading it, but would explain briefly that its object was to provide that a register of works of art should be kept at the office of the Commissioners, and any person to whom a work of art passed on the death of the deceased might, on the payment of a fee of £5, register the work and receive a certificate of registration. If such work were already registered, it should not be aggregated with other property, nor should Estate Duty be paid upon it; but if it were sold before a further death, Estate Duty should be paid at the rate of 10 per cent. He was not committed to that particular figure, but he believed that by this process the Revenue would in the long run get as much out of works of art as it would by making them pay Estate Duty in the ordinary way. He supported his Amendment on public as well as on private grounds. He wished by making this change to do something to prevent works of art of historic value being driven out of this country by forced sales. It was well known that sales of pictures, manuscripts, and other objects of art were attended by buyers from Germany, France, and the United States, who were prepared to pay prices which rendered it difficult to keep art treasures in this country. Again, there was a natural tendency for the best works of art to gravitate towards our great public collections, and, therefore, there should be no encouragement to selling them to foreign purchasers. The authorities of countries like Italy and Turkey would not allow valuable pictures or historical treasures to be taken out of those countries. He heard only the other day the story of a well-known picture dealer in England who, hearing that a certain picture was about to be sold in Italy, telegraphed that he would give £100,000 for it, but his offer was not accepted. He believed that the Greek Government were also now adopting the same policy. On public grounds it was to the interest of the English people to keep art treasures in the Kingdom as long as they could, and he did not think that the Revenue would suffer if a duty of 10 per cent. were put on such works on sale. It had also to be remembered that those art objects were not income-producing, but rather, on the contrary, the cause of expense, as, for example, heavy insurance premiums. He hoped the Committee would accept the clause, and that the Chancellor of the Exchequer, despite his stern look, would not forget the remarks he had himself made about the portraits of fair ladies and ex-Whig statesmen, and would assist him in attaining the object he had in view.

New Clause—

(Works of Art.)

"(1) A register of works of art shall be established and kept at the office of the Commissioners, and any person to whom a work of art passes upon the death of the deceased may (if such work of art shall not already be registered in the name of the deceased), upon payment of a fee of five pounds, register in his name in the prescribed manner a full description of such work of art, and the Commissioners shall thereupon give such person a certificate of registration.

(2) If a work of art forming part of property passing on the death of a deceased person shall at the time of his death be registered in his name or shall within three months after his death, or such further period as the Commissioners shall allow, be registered in the name of the person to whom it passes upon such death, such work of art shall not be aggregated with the other property passing on the death of the deceased, nor shall Estate Duty be paid in respect thereof upon the death of the deceased.

(3) If a work of art passing upon the death of the deceased shall be sold before any further death shall occur upon which Estate Duty shall or would but for the provisions of this section become payable, duty shall be paid to the Commissioners upon the amount of the consideration passing on such sale at the rate of ten per cent.

(4) Upon payment to the Commissioners of the duty under the preceding sub-section the certificate of registration shall be delivered up to the Commissioners, who shall thereupon vacate the registration and give to the person paying the duty a receipt therefor.

(5) A certificate of registration and receipt for duty under this section shall be conclusive evidence of the facts therein respectively appearing.

(6) The Commissioners shall have power from time to time to make rules for the purpose of carrying the provisions of this section into effect.

(7) If a work of art forming part of property passing upon the death of the deceased shall not at the time of his death be registered in his name, or shall not within three months after his death, or such further period as the Commissioners shall allow, be registered in the name of the person to whom it passes upon such death, such work of art shall be aggregated with the other property passing on the death of the deceased and the value thereof ascertained in the manner in which the value of other personal property passing upon the death of a deceased person is ascertained under this Act.

(8) The expression "works of art" shall include pictures, prints, antique plate and furniture, antiquities of national or historic interest, articles of vertu, and such other objects or classes of objects as the Commissioners may from time to time prescribe to be works of art within the meaning of this section."—(*Mr. Byrne.*)

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

Sir W. HARCOURT said, he had a great deal of sympathy with the object which the hon. Member had in view, and he hoped later on that he would receive the support of hon. Members for the Supplementary Estimate he would present, enabling the National Gallery to buy certain pictures for the nation. He was sorry, however, that he could not see how the machinery which the hon. Member proposed was likely to accomplish the object aimed at. First of all, the Inland Revenue could not be reasonably expected to undertake the work. Persons held such different opinions on these questions of art treasures. He read the other day a dispute as to whether Sèvres china was real Vincennes Sèvres or not; and the most eminent dealers in London came forward, some to say that the article was not real, and others to say that it was. Therefore, he did not think that that was a task they were capable of undertaking. He did not think that the Amendment would affect the object aimed at by the hon. Member. A great number of private owners had sold pictures by private contract to an enormous degree within the past 10 years, and those pictures had passed from one house to another in England. Many of them had gone to public institutions, and not a very large number had gone abroad. But under the proposal of the hon. Member an injustice might be inflicted. Supposing the near relation of a deceased owner possessed one or two very valuable pictures; to charge 10 per cent. on those pictures would be a considerable hardship. Desirous as he was, therefore, to see the object aimed at by the hon. Member accomplished, he did not think that the Amendment would be an effectual or convenient way of accomplishing it. After all, however, England was the richest country in the world. There were so many persons in this country who could afford to buy the best works of art that, though there might be particular cases where a picture might leave the country, on the whole the best market in the world for works of this description was here, even in spite of trade depression. This country would always keep its share of those works, and he did not think it was possible to erect the machinery of protection proposed by the hon. Member.

Mr. A. J. BALFOUR (Manchester, E.) said, he regretted to hear the unfavourable answer of the right hon. Gentleman. The tone of his answer was sympathetic, but the substance of it was as obdurate as anything a Chancellor of the Exchequer had ever uttered before. The first argument advanced by the right hon. Gentleman was the old one of administrative difficulty and the inability of the Inland Revenue authorities to undertake the work. But it surely did not need so much learning for this particular branch of work as was now demanded from the authorities of the Inland Revenue when they had to value works of art. It was part of the business of the Inland Revenue to judge and to value works of art. Of course, they did not do it themselves. They sent down experts, and he saw no difficulty in both registration and valuing being carried out through the instrumentality of the same individuals and by the same machinery. The Chancellor of the Exchequer had told them that experts could be got to swear in any direction, but the right hon. Gentleman should not forget that experts were the very persons on whom he had to depend in every case to value works of art for the Estate Duty. He did not attach much value to the argument of the right hon. Gentleman as to the injustice of charging private individuals 10 per cent. if they wanted to sell works of art when, in other circumstances, they might get off with 5 per cent. duty. If, however, there was any foundation in the argument of the right hon. Gentleman, no doubt his hon. Friend would be prepared to make some modification in the clause whereby a fixed ratio could be determined, as in the case of ornamental timber in parks. The Chancellor of the Exchequer was driving into the market by the Death Duties a larger number of pictures than had ever been the case before, and he was making it much less likely that any but the very rich would ever venture to invest in this kind of property at all. Hitherto persons with moderate fortunes had been tempted to invest in these things, but in the future more and more it would be the millionaire, and the millionaire alone, who would be able to buy these works of art, and the result of the Government having forced numbers of these works of art on the market would be that the foreign competitor would come into the market more than ever before, and the works would find their way to other countries not blessed with a Chancellor of the Exchequer so extremely anxious to mulct capital value after the death of the owner. Hitherto America had not been a very great mart for these works of art; but when they reflected how much money Americans had to spend and how little they had to spend he could not doubt that the fashion might soon set in of spending it on furniture and china, and when it did there would be competition on this side such as no English and no French fortune would be able to withstand. They would be better off in the future if they left the permanent possessions of works of art in the same position as at present. Let them look at the matter from another point of view. The proposal was recommended to them by its authors and supporters on the ground, with regard to all kinds of taxation, that there should be an equality of sacrifice. But that was not the case here. A man was to be taxed for a thing which brought him no revenue whatever, real or imaginary, and which he perhaps valued only because it belonged to his ancestors—say a family Reynolds or Gainsborough—that was not exacting an equality of sacrifice. Turning again from the case of individual hardship to that of public expediency, was it not inevitable that the result would be, except in the very rare cases of men of exceptional wealth, to break up these collections on the death of their present possessors? Did anybody doubt that these private collections were items of national wealth? He never heard of any great historic collection not being open to the public. They were sent to public loan collections or were open to inspection by the public at the houses of the owners. Were not the Government, then, impoverishing their country by imposing a tax which, he contended, must lead to the sale of these collections—collections which were open to the public for their pleasure, instruction, and enlightenment? Could not the Chancellor of the Exchequer do something for these vast collections of non-income-bearing property? Believing that the scheme of his hon. and learned Friend was worthy of consideration, he would be prepared to go into the Lobby with him. He would, however, appeal to the Chancellor of the Exchequer, if he could not accept the scheme of his hon. Friend, whether he could not himself propose some other scheme; whether he would not raise himself to the height of the interests involved and remember that he was responsible not merely for the Exchequer, but for all the interests of the country, and amongst them the preservation of these great collections of art treasures which, if they chose to be careless of them, other nations wiser in their generation than we would draw from us under conditions which would exclude the possibility of their ever returning to our possession.

Sir W. HARCOURT said, he acknowledged the appeal of the right hon. Gentleman, but he did not regard this as a question of taxation, and if he thought that the proposals of the Government were going to have the result which the right hon. Gentleman seemed to think, he certainly would endeavour to devise some means of avoiding such a great danger. He did not, however, entertain any apprehension of that sort. The argument that was directed to non-payment in respect of property that did not yield income was a very difficult one to deal with. America had, or professed to have, a Property Tax which would be payable, he supposed, every year, and not merely upon the death of the owner. He disputed the unfounded alarm, and did not believe in the social convulsions put forward by the Opposition. He recognised entirely the great liberality of the owners of these art collections; but he could not accept the Amendment for the reasons he had stated. The right hon. Gentleman said that all of these collections were shown. He believed the exceptions were rare, but he knew some very remarkable ones. There was one for which the country paid an enormous sum, he thought an inordinate sum, which no man was allowed to see. There were in it manuscripts of great value to which access for literary purposes was absolutely refused. He still adhered to his belief that the changes likely to be made were not so great as the right hon. Gentleman anticipated, and that the wealth of England could always demand for this country the best works of art in this country and abroad.

Mr. GOSCHEN (St. George's, Hanover Square) said, he hoped when the

Chancellor of the Exchequer commenced his speech that he was intending to find some means by which he could carry out their recommendations. There was no doubt that if the right hon. Gentleman really wished to carry out the object the clause had in view he could find some system by which to do it. He might find some way of doing it if he turned his attention to legislation in France. In France they treated personalty in two ways—that which yielded income and that which did not. It was clear that a distinction could be drawn between the two kinds. That was a suggestion he would throw out to the right hon. Gentleman, though he was afraid he was not in sympathy with the Amendment. From the beginning the right hon. Gentleman had never really seen the magnitude of his own proposals. He could not and would not realise that moderate duties had not the same effect as extremely high duties. Human nature was human nature, and if the duty was doubled its effect was doubled. He was sure that the arguments of his right hon. Friend would have considerable weight with the public at large. The Chancellor of the Exchequer said it was sometimes wise to disperse collections; but often the great beauty of a collection was that it was made up of pictures of a particular school, whose value depended on them as a collection. He hoped that the right hon. Gentleman would yet be able to form some reasonable plan before the Report stage. It would not interfere with the principle of his Budget, and would not, he thought, meet with much opposition from his own side of the House.

*Sir J. PEASE (Durham, Barnard Castle) said, the terms of the proposal were very wide indeed. It was left to the Commissioners at Somerset House to say what were and what were not works of art, and they were asked to be judges also on books and historical manuscripts. It always seemed to him that pictures were more liable to be dispersed by gambling, dissipation, and speculation than by such duties as were proposed to be levied. Much as he loved pictures, he must say that he foresaw tremendous difficulties if this exemption should be adopted. As a fact, he was opposed to exemptions or limitations of any kind. He objected that his constituents should be taxed extra in order that somebody else might see a collection of pictures which was only to be seen in a private house. This seemed to him one of those exceptions the Committee could not possibly carry.

Viscount CRANBORNE (Rochester) said, he wished the right hon. Gentleman could realise the enormous uncertainty which must rest on the value of art treasures. He knew a house where there were great historical manuscripts, and he did not think any human being could say at what point the valuer ought to put their value; and if the uncertainty of value were combined with the principle of aggregation, there was no limit to the amount which might be charged in respect of art treasures. The right hon. Gentleman the Chancellor of the Exchequer seemed to think that all the successor had to do was to sell some of these art treasures in order to pay the duty. That, of course, was exactly the thing which they desired to prevent. It was possible for a man to succeed to a great gallery of pictures, and very little personalty with it. Everyone of the pictures might be an heirloom which he would be unable to sell, and yet he would have to pay an aggregated duty on the works of art. He had no doubt that in extreme cases the Court would give some kind of relief when appealed to. In many cases, however, great hardship would be inflicted, and the person accountable would find difficulty in raising sufficient money to pay the duty on the works of art which by law he was not able to sell. Again, in many cases the possession of art treasures was not only no pecuniary benefit but a great expense. They were thrown open to the public. Custodians had to be engaged and a great deal had to be spent in connection with wear and tear, but this would not be taken into account by the Inland Revenue Department, who would insist upon payment being made on the full value. The successor might be anxious to sell, but, as he had said, would not be able to. That would be a rare case. In the majority of instances the possessor would not desire to sell, but would take legitimate pride in these works of art. It would be admitted that it would be a serious public disadvantage if the owners of these great collections were encouraged to part with them. It had been sufficiently urged that they might pass to foreign buyers. Not only that, but they might be dispersed, and that, by itself, would be a great public loss. In many cases the collections, without the house in which they were, would lose a large part of their value. They were very often —especially in the case of manuscripts —connected with some particular house or some particular name, or reign, or family, and to disperse them all over the face of the country would largely diminish their value. There were museums kept by private individuals for the benefit of the public, and so long as they found private owners who did their duty to the public, allowing them to have the benefit of their collections—allowing their pictures to be seen, and their historical treasures they possessed to be made use of by those who could profit by them, whether as representing the Government or as members of learned Institutions—care should be taken to avoid injuring these collections. These owners were public servants in the highest sense of the term, and he thought that the right hon. Gentleman would be well advised if he could find some means by which the possessor of these treasures and the performance of this great public duty would be saved from what would be almost a prohibitive fine.

*Mr. COHEN (Islington, E.) said, that the hon. Baronet had stated that when sales of these art treasures had taken place it was almost always due to reckless living. Well, he thought that hereafter the right hon. Gentleman the Chancellor of the Exchequer would find that the sales were rendered necessary not by reckless living, but by natural death. When the right hon. Gentleman told them that he did not share the apprehensions of hon. Gentlemen on the Opposition side of the House he surely did not, on this Budget, expect them to be content with his *ipse dixit*, in regard to which he was not armed with the usual invaluable evidence of the Inland Revenue Office. No Chancellor of the Exchequer had ever before tried to impose this tax on works of art, therefore there were no data to go upon except the predictions of hon. Members. The sale of these works of art would cause their dispersal, yet they had no pecuniary value until they were sold. The State had a right to levy a duty of 10 per cent. when the owner converted the art treasures into cash, but, as the Leader of the Opposition had pointed out, so long as the owner did not do that and did not draw a farthing of income from them, there was no property or estate on which the Government had a right to levy taxation, because there was no basis upon which to estimate the value. He (Mr. Cohen) did earnestly entreat the Chancellor of the Exchequer, in the interest of preserving for the country the splendid collections which were amassed in it to endeavour, on the Report stage, to give effect to the ideas for which he had professed so much sympathy.

Question put.

The Committee divided :—Ayes 60; Noes 120.—(Division List, No. 145.)

Viscount CRANBORNE said, he ventured to move the following Amendment on behalf of his hon. and learned Friend the Member for York (Mr. Butcher) :—

After Clause 4, to insert the following Clause :—

(Power of Court to vary settlements.)

"Any person entitled to an interest in settled property in respect of which Estate Duty has not already been paid may apply to the High Court in the manner directed by Rules of Court to have it determined, and the Court may thereupon determine whether and if so how the payment of such duty should be provided for, and may make such variations and additions in and to the trusts and powers contained in the instrument settling the property as may be necessary for carrying such determination into effect."

He said, the Amendment touched one of the hardest cases under this extraordinary Budget. It touched the great question of the settlements which had been made before the passing of the Act, and which would be seriously affected by its provisions. As a matter of simple justice they ought to have been allowed to have broken settlements which had been made before the passing of the Act, for the purpose of having a free hand, but that, owing to the way in which the Government had drawn the Bill, was out of Order. It might be taken as perfectly certain that if the settlers had known the enormous burden which was going to be thrown upon the inheritance, in consequence of the provisions of the Bill, they would probably have settled in a very different manner, or not at all. The case, which he was not at present dealing with, of the succession of an heir who was not a lineal was most seriously affected by this Budget. He would have to pay a very large sum of money—

so large, indeed, that he was quite sure, if the settlor had known it, he would not have settled the property in such a way. This particular Amendment did not propose to break settlements, which would have been out of Order, but it did propose to give the Committee power to vary the method by which the duty was to be paid, in order that substantial justice might be done. He hoped the hon. and learned Gentleman would remember that this Amendment did not in any way propose to diminish the Revenue. What the Chancery Court called justice would be carefully safeguarded by it. What they wished to do was to give power to the Court to vary the settlement so that justice might be done between the various beneficiaries. He would divide his example into two classes, the first dealing with the question of non-productive personalty with which they dealt in the last Amendment. They might have a case in which an heir succeeded to a large picture gallery, and to a very small sum of money, and he might find it very hard or absolutely impossible to find the Estate Duty upon the pictures when he succeeded. He might be forbidden to sell the pictures. The Court of Chancery, under the Settled Land Act, had taken great powers upon itself to dispense with that: but in any case the exercise of the power was very limited, and they desired to allow the Court, in a case of that kind, a perfectly free hand to permit a person under such circumstances to sell the pictures, or some of them. A second class of cases was where it was quite evident to the Court and everybody else that unless there was some readjustment of the burthen of the Estate Duty as between the beneficiaries very great injustice would be done. He would give one or two instances to illustrate his meaning. It was a very common thing, where a rich man had an estate partly real and partly personal, to leave the real property, with a sum of personalty, to the eldest son, and the personal estate, or the great bulk of it, to his youngest son. That was a very common disposition. The eldest son might find that the duty had increased upon the estate out of all proportion to what its settlor anticipated, and that, therefore, he had no money whatever with which to manage his property. He would then be placed in a very great difficulty. It was quite evident that what the settlor intended would be that the elder son should have the real property and as much money as was necessary to manage the property, and that the younger son should have the rest. He would take, next, the case of a man dying, having settled the bulk of his property upon the eldest son in the ordinary way. The deceased, however, might have left a comparatively small sum of money—say £10,000—to his wife for her life, and to his unmarried daughter afterwards for her life, after the death of the mother. That would be a reasonable disposition. The testator would carefully adjust the sum of money so that there should be what was comfortable for his daughter. Then entered the Chancellor of the Exchequer with his Budget and aggregation proposals and all the rest of it. The daughter would have to pay, of course, upon the scale of duty of the whole of the estate left by the settlor. Suppose £1,000,000 had been left, then the £10,000 left to the husband of the daughter when she succeeded to it would have to pay upon the highest scale. Instead of having a comfortable provision, the case was perfectly conceivable where a daughter might be put in anything but a comfortable position owing to the fact that the Budget of the Chancellor of the Exchequer had completely altered the conditions of the settlement after it was made and after the settlor was dead, and it was absolutely impossible in any way to remedy the injustice committed. In such a case as he had referred to it was perfectly evident that the intention of the settlor was to leave a comfortable portion for his daughter, to be carved out of the estate of the eldest son. In a case of that kind there ought to be some authority which might say that this was the obvious intention of the settlor, that the whole of the Estate Duty ought to be paid by the son on his own £1,000,000 and the £10,000 as well. The intention of the settlor was that his daughter should be comfortably off, and should have what he thought was a proper provision for her, and that intention ought not to be rendered nugatory by the intervention of the Chancellor of the Exchequer after the settlor was dead. The Chancellor of the Exchequer would lose nothing, and the only question was as to who should pay the duty?

In such a case it was the son, the settlor intending that his daughter should have this sum of money undiminished by the payment of duty. There ought to be some authority enabled to do substantial justice in a case of that kind, and he proposed a perfectly impartial authority—namely, the High Court. He had great regard for the sanctity of settlements which had been made upon certain considerations, and under which a man thought he had provided for those near and dear to him. He thought that ought to be respected, and but for the circumstances under which they lived he should not have suggested that even such an impartial authority as the High Court should interfere. As, however, the proposals of the Budget would throw the whole balance of things out, and make what would otherwise be a comfortable settlement an uncomfortable one, he thought that the High Court, which was the only impartial tribunal they had, should be able to readjust the payment of the Estate Duty so that no injustice should be done.

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, the noble Lord had stated that this was not an Amendment to vary settlements, as any attempt to so vary them would be out of Order in any Amendment. But the noble Lord's argument was an appeal to give power to do that very thing. He gave an illustration of a man who possessed £1,000,000 and who left a sum of £10,000 to his daughter, and thereupon the daughter would, by reason of aggregation and graduation, have to pay a larger sum of money in duty than she would have to pay had her father been a poorer man, and the argument of the noble Lord was that if the settlor could have anticipated there would have been a Chancellor of the Exchequer of this description he would have made a different settlement. The noble Lord, therefore, desired that some Court should have the power to readjust the settlement—in fact, to break it, and make a new provision which he considered that the settlor ought to have made.

VISCOUNT CRANBORNE: Not that the settlor ought to have made that which he did make, but which the Chancellor of the Exchequer upset.

MR. R. T. REID: Well, what was the settlor's unexpressed purpose?

VISCOUNT CRANBORNE: No, his expressed purpose.

MR. R. T. REID said, that was nothing more nor less than breaking the settlement. He would take the extreme case the noble Lord had put, and although he thought it would be a hard case to that extent, what would be the precise difference between the position of the daughter who was left £10,000 when her father was a millionaire and when he was a man of moderate means, possessing, say, £40,000 or £50,000? The extreme difference between £50,000 and £1,000,000 would be 3 per cent., or £300, and although it was not pleasant for anybody to pay £300 it was impossible to describe the payment of this £300 as the grievous hardship which the noble Lord had represented it to be. He thought this was a proof of the exaggerated apprehensions which the hon. Gentleman entertained——

VISCOUNT CRANBORNE: Of course, the figure of £10,000 was merely an illustration. It might be a smaller sum, and the difference then would be greater.

MR. R. T. REID observed that he was aware the figure was given by way of illustration, but if any other illustration had been given it would be open to a similar criticism. He thought it would be a serious thing to give a Court power to break any settlement, and, as a matter of fact, the clause was unnecessary, because by Section 14 of the Bill as it had been reprinted they had enabled the person who paid the duty upon settled property which did not pass to recover in proportion on the charges or encumbrances upon the property in the nature of portions or jointures; and it was provided, in case the parties did not arrange as to the proper proportion of Estate Duty payable by each, the Court should have the power to allot. With that power there was no danger of any wrong or injustice being done. The noble Lord said that the Court should determine whether the payment of duty was provided, and, secondly, how the payment of duty should be provided. He was not aware that the High Court was more competent than anybody else to say the duty should be provided for and how it should be. He believed that men of sense, heads of families, were quite as competent as a Court of Justice to say what ought to be done, unless, indeed, they gave the Court power to vary the settlements, and it would be out of Order to propose to do so after the Speaker's ruling. He hoped the clause would not be pressed.

MR. GRANT LAWSON said, that when he endeavoured to move an Instruction giving power to break settlements the Speaker ruled it out of Order, saying that it was impossible under this Bill to give power to break settlements. The Chairman had ruled this Amendment to be in Order, and the Solicitor General said that it was nothing more nor less than breaking settlements, so that the main part of the hon. and learned Gentleman's contention was more against the Chairman's decision than against the argument of the noble Lord. The hon. and learned Gentleman said that in the illustration given by the noble Lord the amount that would have to be paid would only be £300. Yes; but if that money was settled it would not be liable to Probate Duty at all now; but under the future arrangement it would pay 8 per cent.—that was, £800.

MR. R. T. REID: I put the case of a man possessing £40,000 or £50,000 instead of being a millionaire. If it was £50,000 it would pay now 4 per cent.

MR. GRANT LAWSON: But it would not pay under settlement.

*THE CHAIRMAN: In reference to what the hon. and learned Member for Thirsk has said, I wish to point out that there is no difference whatever between the Speaker's ruling and my own; indeed, I submitted this ruling to the Speaker before I gave it. As I understand the Amendment, it is only to give power to the Court to say how the duty shall be paid.

MR. GRANT LAWSON: My point was that the Solicitor General said this was an Amendment to break settlements.

MR. R. T. REID dissented from this view.

MR. GRANT LAWSON said, that then he entirely misunderstood the hon. and learned Gentleman, and he would not pursue that topic further. This Amendment appeared to him to meet a very practical point. It was only in the cases where they satisfied the High Court that an injustice had been done that there would be any alteration in the settlement, and the alteration would then only extend to the determination of the question as to how the duty was to be paid.

Question put, and negatived.

MR. BARTLEY moved the following Clause:—

(Value of an estate in Ireland.)

"In calculating the principal value of a deceased tenant's estate in Ireland, the price which such tenant has paid for the tenant right, or, if the deceased has not purchased the tenant right, the price which the tenant right of similar holdings realise in the district shall be the principal value of such tenant right. Provided always, that the maximum principal value of such tenant right shall not exceed 12 and a half times the amount of rent paid for the holding."

He said, the subject of tenant right in Ireland was a matter which ought to have serious consideration, and ought to be clearly defined in the Bill. Tenant right in Ireland was a very substantial property, and one which, he believed, under the present law, came under the duty as personalty. Of course, it would be very much altered by this Bill, inasmuch as aggregation would come into force, and this duty would be very much enlarged in certain estates. The clause he had to move was that there should be a distinct statement that the tenant right was a duty to be taxed under this Bill, and that there should be a limit put upon it as provided in the clause. It had been held that tenant right was a saleable article. It was perfectly true it was not always sold. The property, however, was there, and when he moved an Amendment on the subject of reversions, he had a most emphatic statement from the Solicitor General that it was the intention of the Government not only to tax persons who derived benefit from the property, but also those who had property which they could at any moment sell if they thought proper to do so. As he had said, the tenant right in Ireland was a saleable commodity, and in many instances had been sold at a very high price indeed—very often at a higher figure than the freehold itself was worth. It was, therefore, very clear that when the Chancellor of the Exchequer was throwing his net to catch all available subjects of taxation, he ought to include tenant rights. On the other hand, he thought it would not be fair to tax the tenant rights to the absolute amount at which the land hunger sometimes demanded that they should be sold at, and he had fixed the maximum value at 12½ years' purchase. If the tenant rights were taxed to the moderate extent he had suggested it would mean they would derive from this source something like £70,000 a year, and if they were going to tax unfortunate persons who were left with an annuity of £25 a year and upwards, it seemed to him they were bound to tax those tenants in Ireland who had tenancies exceeding £50 a year. Although it was quite true that these tenant rights must have been taxed to a certain extent in the past as personalty, still he thought no one realised how very much his proposal would increase the revenue to the Exchequer. He considered that by the limit he had imposed, to the effect that no one should pay more than 12½ years' purchase, no injustice would be done, and Ireland would have the gratification of subscribing her due quota for this property. If there was a strong case for taxation it was that which related to the Irish tenant right, because under the first Land Act there was no doubt the tenant right was given to the Irish tenant. There was no question that he had a moral claim to a great deal of it; still, it was given to him entirely, and he had no idea that such a concession would be made to him. Inasmuch as the property had been given to the tenant, it seemed reasonable they should require that its full share of taxation should be paid, due precautions being taken to prevent any injustice being done.

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

Sir W. HARCOURT: I understand the hon. Member has moved this in the interests of the Irish tenant. I have always understood from those who are the natural Representatives of the Irish tenants that they do not approve of this clause, and, though it is to their advantage, under these circumstances I cannot accept it.

Mr. HANBURY said, that was all very fine, but it was not very satisfactory; and he did not think they should be put off in this way by the Chancellor of the Exchequer. Were they to understand that the Chancellor of the Exchequer considered one kind of justice was to be meted out to the English tenants and another kind to the Irish tenants? They had heard all through these Debates that everything which was of value passing in death was to be taxed, and now directly the purse of the principal supporters of the Chancellor of the Exchequer was attacked the right hon. Gentleman threw over the whole of his high principle altogether and said, "No, I dare not even mention the subject to the House." The Chancellor of the Exchequer declined to give an answer. The right hon. Gentleman had practically said, "I have put the matter to my masters at the other side of the House, and they do not want this tax." But the right hon. Gentleman had got to convince the Committee that he was going to deal out equal justice between the rich and the poor, between Englishmen, Irishmen, and Scotchmen alike. He had got to show the Committee that the tenant right of the Irish tenants had no taxable value, and therefore was not liable to taxation. But the Committee knew very well what large prices were given for tenant right in Ireland, and the right hon. Gentleman would find it difficult to prove that no tax should be placed upon it.

Sir W. HARCOURT: The speech of the hon. Member shows that he has not the remotest idea of what he is talking about. The fact is, that the tenant right is taxed, and the proposal of the hon. Member is for a relaxation of the taxation. The hon. Member for Preston imagines that I have opposed this proposal at the instigation of the Irish Members. Well, after all, they know something about the interests of the tenants of Ireland; they know that the tenant right is taxed, and they say that the Irish tenants are satisfied with the Bill as it stands.

*Mr. BRODRICK (Surrey, Guildford) said, he did not think the answer of the Chancellor of the Exchequer was sufficient. He was on a Committee that was discussing this matter upstairs, and he therefore knew something about it. The question he would like to have answered by the right hon. Gentleman was whether there was or was not a charge by way of Death Duty for the interest of tenants in Ireland whether they sold their holdings or not? If such a charge was imposed he would like to know what valuation was accepted as the basis of the charge—whether it was the valuation fixed by the Sub-Commissioners or the open market valuation ? He did not profess to decide what should be the basis of the valuation, for the very good reason that no Sub-Commissioner who fixed the tenant right had any idea of the principles on which he fixed it. The only evidence the public had had on that point was that the Sub-Commissioners took a shot at the mark.

MR. SEXTON (Kerry, N.) : I rise to Order. I do not think it is in Order to discuss the proceedings of a Committee upstairs.

MR. BRODRICK said, he was saying generally that this question of fixing the tenant right had been going on for over 13 years, and that the only statement made as to the mode of fixing it was that the Sub-Commissioners took a shot at the mark. He thought he was perfectly in Order in making that statement ; and what he wanted to ask the Chancellor of the Exchequer was, if it was true, as the right hon. Gentleman said, that the tenant right was already taxed for probate, on what principle was it taxed ?

SIR W. HARCOURT : I do not want to waste any more time.

MR. BRODRICK said, those ejaculations were not arguments. He did not want to follow the example of disorder set to the Committee ; but it was extremely difficult to avoid the suspicion that when the Chancellor of the Exchequer dismissed in one sentence a perfectly able and well-reasoned speech, the right hon. Gentleman had not got the facts at his fingers' ends.

MR. BARTLEY said, that as the Chancellor of the Exchequer persisted in refusing to give an answer he must pursue the matter further. He had asked the right hon. Gentleman on a former occasion a carefully-prepared question as to the amount received from the tenant right of the Irish tenants under the existing law, and the right hon. Gentleman refused to give an answer. That suggested that there was something at work behind the scenes which the Committee had a right to know. The silence of the Irish Members during this argument was only to be accounted for by the fact that they had been "squared" to keep quiet by the Government. It was ridiculous to suppose anything else, for the Irish Members would never have allowed a clause to go by unchallenged which would, if properly enforced, add to the expense of the Irish tenant a sum of not less than £70,000 a year to the Revenue. The other day he moved an Amendment urging that reversions should not be taxed, and the Government would not agree. The Solicitor General then said that a reversion was saleable every day, and to except it from taxation would be unfair to other forms of property. He now asked the Government to treat this Irish property on the same footing as they had decided to treat reversions. But he only got scant courtesy from the Chancellor of the Exchequer, who said the Irish tenants did not want the clause, and the Government would not accept it. It seemed the Irish tenants were the Rulers of the House. They governed the Government. It was plain from the action of the Chancellor of the Exchequer that there was something serious at the bottom of the matter. The Irish Members were really the masters of the situation. They were always grumbling at the taxation of Ireland, saying they paid too much, whereas the fact was that they did not pay enough. He thought he had a right to ask the Chancellor of the Exchequer whether he intended by the Bill to tax the tenant right of the Irish tenants as fully, freely, and impartially as he intended to tax the English, Scotch, and Welsh, even down to the poor widow who had £25 a year left her ? That was a fair question, and one to which the Committee had a right to demand an answer. If the Chancellor of the Exchequer would not give an answer, then the conclusion would be drawn that he was told by his masters, the Irish Members, that he was not to accept this proposal. But the Representatives of the taxpayers of the United Kingdom had a right to know why Irish tenants should not have to pay as fully as poor tenants in other parts of the Kingdom.

Question put.

The Committee divided :—Ayes 59 ; Noes 118.—(Division List, No. 146.)

*SIR A. SCOBLE (Hackney, Central) moved in page 9, after Clause 13, to insert the following clause :—

(Exemption of pensions payable to widows.)

"Estate Duty shall not be collected or recovered upon the principal value of any pension payable to the widow or children of any public servant of the Crown, notwithstanding that the deceased may, in his lifetime, have contributed to the fund from which such pension is paid."

The hon. Member pointed out that if the pensions referred to were derived entirely from public funds they could not be taxed under the Bill, and it was certainly very hard that the widows and orphans should have to pay duty on the pensions they received simply because the husband or father contributed in his lifetime to the fund from which the pensions were drawn. The contributions were in some cases obligatory and not voluntary, and great injustice would be done to men in the Civil and Military Services in India especially, unless such pensions were exempted. It was the peculiarity of those Services that the men were obliged to contribute to the pension fund for widows and orphans, whether or not they were married, and they had not the slightest control whatever over the fund. The pension was not part of their estate in life; nothing passed, on their death, from them to their widows and children, and he thought, therefore, those pensions did not properly come within the purview of the intention of the Bill. The Chancellor of the Exchequer had frequently said that the object of the Bill was not to tax the living, but the dead; but if the right hon. Gentleman did not grant this exemption, he would tax the living, and not the dead. It could not be contended that the intention of the Bill was to impose taxation on property of which the deceased person in his lifetime was not competent to dispose. But, under the terms of contribution to those pension funds, those who contributed to them had no power to dispose of them; they must go to the widow and children, and they could not be diverted from that object. Again, the Bill declared that duty was to be levied on property that passed at death. But in the case under consideration no property passed at death. The pension had never been in the control of the person who died, and it only came into existence at his death. If he recounted the hardships of many of those who received pensions from those funds he was sure he would have the sympathy of the Committee. He had known many cases in which officers in the Civil and Military Services of India, who were married and had children, were suddenly carried off by death, and when their estates came to be realised it was found that they had not left enough money to send their widows and children home. The hat had then to be sent round in the station to which the deceased officer belonged to make up the necessary fund for the purpose; and when, in addition to that, the widow and children were met on their arrival in England with a demand under the Bill, amounting to three-fourths of the first year's pension they were entitled to receive, they would have to start life in this country under circumstances of the most distressing and painful character. The widow would have to depend entirely on the assistance of her friends to meet the demand of the State, and he thought the demand of the State was one which, under the circumstances, should not be pressed.

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

Sir W. HARCOURT: I am happy to be able to assure the hon. Member that the Government have great sympathy with the object of the proposed clause. We cannot, however, accept the clause in its present form, but I shall be glad to bring up a clause on Report which will meet the object the hon. Member has in view.

Sir A. SCOBLE said, he was quite ready to accept the promise of the right hon. Gentleman, but he would assure him, at the same time, that nothing short of a full and complete concession would meet the justice of the case.

Motion, by leave, withdrawn.

Mr. BRYN ROBERTS (Carnarvonshire, Eifion) moved, after Clause 34, to insert the following Clause:—

(Appearance on appeals.)

"Any person appealing against an assessment of Income Tax or Inhabited House Duty shall be entitled to appear by solicitor or agent."

If the principle of this clause were not adopted, great hardship would be inflicted on a considerable class of persons who desired to appeal. No doubt many capable business men would be able to dispense with the assistance of a solicitor, but there were a large class of fairly well educated working men and many business men who, although they might be well able to manage their ordinary affairs, would be utterly unable to cope with a smart Surveyor of Taxes who had every line of the Statute Law at his finger ends. Such people would often prefer to pay an exorbitant amount of Income Tax rather than expose their ignorance by appearing before the Commissioners. There were a large number of women in trade, and he ventured to say that nine out of ten of them would be subjected to any amount of Income Tax rather than themselves go and appeal. If they could be represented by a solicitor, probably they would be willing to go and give evidence before the Commissioners. In Wales there were a large number of partially-educated business people who were very diffident in these matters owing to their poor knowledge of the English language. The law permitted an appeal against the decision of the Commissioners. The Commissioners were required at the option of any appellant to state a case for the opinion of the High Court, and that appeal might be carried to the Court of Appeal and to the House of Lords. It seemed to him that it would be utterly unreasonable that the facts upon which such an appeal would have to be based should be got out without the assistance of a professional man.

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

SIR W. HARCOURT said, that as a matter of practice it was extremely undesirable to multiply litigation more than was necessary. In 90 or 99 per cent. of these cases the questions raised were only questions of fact and account, which were settled by business men who represented their own cases; and he very much doubted whether the person taxed would not lose more by employing a solicitor than he would gain upon the Income Tax. On questions of law the Commissioners already allowed cases to be argued by solicitors.

MR. BRYN ROBERTS said, the Act expressly prohibited that.

SIR W. HARCOURT: Not on questions of law. All the Commissioners want to know in these cases is what they can gather from the Income Tax-payer himself, who can produce and explain his books.

MR. DODD (Essex, Maldon) said, he was sorry not to be able to fall in with the view of the right hon. Gentleman. Under the existing law, barristers and solicitors were not allowed to plead before the Commissioners, and he thought it would be well if words were inserted providing that any person appealing against an assessment of Income Tax or Inhabited House Duty should be allowed, by leave of the Commissioners, but not otherwise, to appear by solicitor or agent. That would give the Commissioners control over the persons appearing, so that if they thought it necessary they would be entitled to refuse leave.

MR. TOMLINSON (Preston) said, it was very desirable that some concession should be made in this direction. He knew of a case of hardship where it was almost impossible for the person who had to pay the tax to appear in person to appeal. Surveyors of taxes might trade on the incapacity of people to conduct their own appeals in order to increase the tax.

Question put, and negatived.

MR. BUTCHER moved to insert the following Clause:—

(Protection of purchasers, mortgagees, trustees, &c.)

"Notwithstanding anything in this Act contained, the provisions of the 12th, 13th, and 14th Sections of 'The Customs and Inland Revenue Act, 1889,' shall apply to the payment of Estate Duty under this Act, and shall for the purposes of this Act be read and have effect as if Estate Duty were therein mentioned as well as Legacy and Succession Duty."

In 1853 the Succession Duty was first imposed on real property, and between that date and 1889 all purchasers of real property found themselves in great difficulty if they wanted to find out if the Succession Duty had been paid. A great deal of expense was incurred in getting proof of it. That was found so intolerable that in 1889 the late Government passed some clauses to provide that after 12 years the purchaser should not be concerned to ascertain whether Succession Duty had been paid or not. That was a substantial benefit to the purchasers of real property, and enabled real property to be dealt with in an easier manner than it had been dealt with before. He had never heard that this had operated prejudicially. He took it that the Commissioners had taken good care to get the Succession Duty paid. The object of the new clause was to give to the purchasers of real estate the same protection in regard to the Estate Duty that they got by the Act of 1889 in regard to Succession Duty.

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

*SIR J. RIGBY said, he thought there was something in the Amendment, but he considered it would be a rather complicated business to apply the particular sections to the present measure. If the matter were postponed he would promise to see what could be done on the Report stage.

MR. BUTCHER said, he thanked the Attorney General, and would accede to his suggestion.

Clause, by leave, withdrawn.

Schedule 1.

On the Motion of Mr. R. T. REID, the following Amendments were agreed to:—

Page 23, line 21, leave out "on his death."

Page 23, line 21, after "him," insert "or under any other disposition under which Estate Duty has been paid."

Schedule agreed to.

Schedules 2 and 3 agreed to.

Bill reported.

SIR W. HARCOURT: In furtherance of a promise I gave a few nights ago, I beg to move that the Bill be re-committed in respect of Clause 27.

Motion made, and Question, "That the Bill be re-committed in respect of Clause 27,"—(*The Chancellor of the Exchequer*,)—put, and agreed to.

FINANCE (*re-committed*) BILL.—(No. 190.)

Bill considered in Committee.

(In the Committee.)

Clause 27.

Question proposed, "That Clause 27 stand part of the Bill."

*MR. CLANCY (Dublin Co., N.) said, he rose to move the rejection of the clause. In the Debate on the Second Reading he had taken the liberty of going somewhat into detail in reference to the effect of the Budget proposals on Ireland, especially those relating to the Beer and Spirit Duties. For that reason and for the reason also that he had obtained no answer to the arguments which he put forward upon the Second Reading, he desired to say only a few words to-night. Personally he objected to almost every clause in the Budget, simply because they proposed to add to the taxation of Ireland, which was already too great. The distinction, however, between the other clauses and Clause 27 was that, whereas the former only increased the taxation of Ireland, Clause 27 not merely increased it, but did so in a flagrantly unjust proportion. The popular beverage in Ireland was whisky or spirits in one shape or another, and the system of taxing spirits, or of any other commodity, was uniform in all parts of the United Kingdom. For many years it was thought that nothing could be fairer than a uniform system of taxation, and everyone who rose up on behalf of Ireland to protest against the unfairness of the uniformity of taxation in respect of the tax on whisky was simply laughed at and solemnly lectured on his ignorance. Well, he had heard some of these lectures, and he remained of the opinion he had always entertained—namely, that to put a uniform tax throughout the Three Kingdoms upon an article chiefly consumed in Ireland was unjust, and the injustice was clearly demonstrated by the Paper which had been laid on the Table by the Chancellor of the Exchequer showing the effect of the proposed tax. He was not far wrong when he assumed that the greater part of the injustice arose entirely from the taxes on spirits. Out of the whole additional revenue which the Chancellor of the Exchequer expected to receive from the Beer and Spirit Duties—£1,180,000—Ireland ought to pay 1-26th, but instead of that she would pay one-ninth to one-tenth; and in saying what Ireland ought to pay, he was going upon the estimate formed of Ireland's relative liability to pay taxes, which was laid before the House of Commons by the present Government, as the basis of the financial proposals of the Home Rule Bill. Ireland's liability according to that estimate would be £40,000, whereas there would be collected in Ireland no less than £203,000, and there would actually be paid by consumers in Ireland £121,000. If the figures were correct, he thought he was entitled to base on that statement the assertion that this tax on spirits would fall on Ireland with exceptional weight, and at a time when she had no right to expect such a burden. If these proposals of the Chancellor of the Exchequer were made for the first time it would be bad enough, and would be in flagrant violation of the Act of Union and of the promises made to Ireland that she should never be taxed on a uniform system with England and Scotland till the circumstances of the three countries became similar; but ever since 1860 these successive increases of duty had been going on. It was in 1860 that uniformity was established. Before then the Irish duties were low and the English duties were high. He thought he was right in saying that that relation between the two duties existed from the time of the Napoleonic Wars. The result of the change was that since 1860 Ireland had paid twice as much as she had paid before in respect of this particular tax, whereas England's increase of taxation in respect of this same article had not increased at all in proportion. He was blaming no particular Government for this injustice to Ireland. He blamed all Governments. Conservatives and Liberals had resorted to this expedient of plundering Ireland with equal readiness. Just as Dublin Castle had remained Tory no matter what the particular complexion of the Government in England had been, so, no matter what Government had the reins of Office in this country, whenever the need arose for meeting the expenses of a war, for making an addition to the British Navy, or for paying an indemnity to some Foreign Power, both Parties in the State agreed that the first and readiest and best thing to do was to take it out of Ireland by an increase in the Spirit Duties. The last Chancellor of the Exchequer to plunder Ireland in this way was the Member for St. George's, Hanover Square, and he did think that for the right hon. Gentleman to put that extra 6d. on spirits was the most flagrant piece of trickery ever practised on Ireland by a British Minister. The right hon. Gentleman said that the money was to go to compensating publicans for taking their licences. Of course, everyone knew that not a penny went in that way, but, on the contrary, was devoted to bolstering up some ingenious scheme of finance of which the right hon. Gentleman was the author. Now, to their surprise, it was not a Unionist Chancellor of the Exchequer, but it was a Home Rule Chancellor of the Exchequer who for the hundredth time attempted to plunder Ireland in the way he had described. He had heard it said that the tax would only amount to 1d. a bottle, and that the publican would have to pay it. He did not care a button who paid it, but what he wished to urge was that the money came out of Ireland and would never go back. Whoever paid the increased tax the English Government would get the benefit of it, and not Ireland. Whoever might pay under these increases of taxation, Ireland never benefited by them. The taxation was always inflicted to obtain something which concerned England alone. It was no Irish crisis that brought about an increase of taxation; and no money was expended on behalf of Ireland which would in any way justify an increase of taxation on Ireland. It was urged that England wanted to make an addition to her Navy. What benefit did Ireland get from the British Navy? Ireland got no benefit whatever from it. It was suggested that Irish commerce was protected by it, but Ireland had no commerce to protect worth speaking about. It had been destroyed by the Act of Union. This increase of taxation on Ireland, without bringing any benefit, was especially hard when money was so much wanted in Ireland itself. There were many public objects in Ireland on which money might be usefully expended. Money was needed for the congested districts in the west which never could be rescued from their present position without it, while a great deal of good could be done by improving the harbours round the coast and giving employment to the people. For years he had been trying unsuccessfully to obtain a small Vote for a harbour at Balbriggan. But not a penny was forthcoming from the Exchequer for such objects of public improvement. On the other hand, Ireland received money out of the British Treasury which was not for good or useful proposes; but for purposes of political corruption and for terrorizing the country with a large armed police force twice as large as it need be if Ireland was properly governed. Irishmen thought that it was time all this should end, and that a protest should be made against this continued system of fleecing Ireland for the benefit of this country. He thought the process had gone too far, and wanted to know where it was to end. To allow it to go further would be to inflict irreparable injury on Ireland. Therefore, in voting against the clause he should feel that he was decidedly acting in the best interests of his constituents and of Ireland.

Mr. W. REDMOND (Clare, E.), in seconding the Motion, said that not only was the Government pledged as everybody knew to the establishment of a Legislature in Ireland, but they had appointed a Royal Commission to examine into the amount of taxation paid by the Irish people. Pending the issue of the Report of the Royal Commission many Irishmen thought that the Government might have refrained from placing this extra taxation on the Irish people. What was the object of appointing that Royal Commission if it was not to inquire whether Ireland was not paying too large a share of taxation already? The Government, however, would not wait for the result of the inquiry, but had at once proceeded to impose £200,000 or £300,000 extra taxation on the Irish people. He opposed the taxation not in the interest of the beer or spirit manufacturers or of any section, trade, or caste in the country, but simply as being unfair, and because it was being placed on one of the few remaining industries in Ireland employing large numbers of the population which ought not therefore to be disproportionately taxed. He opposed it also on the ground that he was totally opposed to the purpose for which the money was being raised. He believed that the great majority of the Irish people were opposed to the increase of the Navy, and to the expenditure of millions on warlike operations. This was not the proper time for discussing the propriety of those operations, but neither Liberal nor Radical Members of the House would dispute that not only the people of Ireland, but the vast majority of the toiling masses of this country, from whose pockets the money came, and not from those of wealthy distillers and brewers, were opposed to the expenditure of additional millions on the Navy. This country ought to set the example in disarming instead of competing in the mad work going on upon the Continent of ruining nations by the creation of immense Armies and Fleets. He agreed with the hon. Member for North Dublin that the Irish people gained nothing whatever from this expenditure. If a ship got disabled in Irish waters, instead of being repaired at Haulbowline or other Irish dockyards, she was towed off to some English port. It was said that British were sent for manœuvres in Irish waters, but all the benefit the people got from that was to hear from the shore the firing of a few heavy guns. Ireland had not incurred the illwill of the French or any other foreign people throughout the wide world, and it was absurd to say that she required the assistance of the British Fleet to protect her commerce. The English people had, at all events, the satisfaction of knowing that these millions were spent in her dockyards and workshops. It was a mean and shabby thing that, whenever a few additional ships were wanted for the Navy, the mighty and resourceful British Empire should seek to come down upon and cripple one of the few remaining industries of poor, unfortunate Ireland. He would not feel justified upon any consideration in consenting to this increased taxation on the people of Ireland, and the Government ought not to have proposed it.

Moved, "To leave out the Clause."—(*Mr. Clancy.*)

Sir W. HARCOURT: As the Irish part of this subject has been treated somewhat apart from the rest, perhaps it will be right I should say something upon that aspect of the case, as it has been set before the Committee in the two speeches we have just heard. I understand that the hon. Gentleman who has just sat down, and those who act with him, intend to vote against this clause, but it would be interesting to know what common ground they take in their opposition. Is it upon the ground that the British Navy has bestowed no advantage upon the Irish people? Or is it upon the ground that, when for the public objects of the Empire a great expenditure is required, no part of that expenditure should be contributed by the Irish people?

Mr. CLANCY: I never said anything of the sort.

Sir W. HARCOURT: Well, the hon. Gentleman who has just sat down used language distinctly to that effect.

Mr. W. REDMOND said, he was sure that the right hon. Gentleman did not wish to misrepresent him. What he had meant to say was that the Irish people were asked altogether out of their fair proportion to bear taxation in this matter. With regard to the services of the Fleet, what he had in mind was that the only practically effective services rendered by any of Her Majesty's ships of war to Ireland in recent years was when a couple of them were despatched to carry out a number of evictions.

Sir W. HARCOURT: Then I would ask whether that is the common ground upon which hon. Gentlemen opposite are going to act in regard to this clause? The hon. Member for North Dublin also laid down other principles. It is quite true that for a very long time the principle has been acted upon of uniform taxation throughout the United Kingdom—that is to say, that taxes fall on all parts of the United Kingdom in proportion to their population and their wealth as regards direct taxation. Again I ask, is it on the ground upon which hon. Members opposite accept the views of the hon. Member for North Dublin, and upon which they are going to join with him, or that he is going to join with them, to-night in endeavouring to put the Government into a minority upon Clause 27 of this Bill? The hon. Member who has just sat down said that the Government proposals will inflict a disproportionate taxation upon the Irish people. He says quite truly that we have given a Committee for the purpose of inquiring how far on the general principle of taxation a disproportionate rate of taxation has been put upon the Irish people, and that these inquiries are still going on. It was exactly upon the ground that these inquiries are going on that I agreed that this tax should only endure for one year, so that if it appeared in the end that the contentions of the hon. Member and his friends were justified and well-founded that disproportion might be corrected when it was ascertained. But the only point that I really desire to press upon the Committee is that in the proposals of the present Budget we have not aggravated that disproportion, if it exists, but, on the contrary, we have diminished it. In the Return to which the hon. Member for North Dublin referred, and which gives the proportion of the Irish contribution upon the present basis of taxation, the proportion of Irish contribution is put at one-tenth of that of England. That is quite certain. It is £7,521,000, as compared with £72,756,000, the amount of the English contribution. Therefore, at present the contribution of Ireland is something more than one-tenth of the whole taxation. Now, if you come to proposals of the Budget, you will find that the suggested contribution of Ireland, taking the taxation as a whole, is less than one-tenth of the English contribution. Ireland has to contribute £280,000, as against £2,162,000 that England has to contribute. Therefore, where, as at present, under the existing system of taxation the contribution of Ireland is more than one-tenth, under the proposals of the Budget it will be less than one-tenth. It that case it cannot be said that the proposals of the Budget aggravate that disproportion of taxation which the hon. Gentleman intends to resist. I do nót admit that we are acting unfairly to Ireland in the matter. Of course, if the hon. Member is prepared to contend that we are to call upon Ireland for no contribution at all or that we are to establish a differential taxation for Ireland as compared with England, that is another thing; but it is a contention that we could not undertake to press upon this Committee. But if it is contended that under these Budget proposals we have increased the share of Ireland's liability relatively to England's I venture to point out that that is not the case. I understand that the hon. Member is going to vote against us on this clause. I confess I have some curiosity to know what principles are held on this subject in common by the hon. Member and hon. Members opposite. I am inclined to believe that they have some very different reasons for the vote they are about to give than those which he would give for his action. Hon. Members opposite have agreed without any difficulty to the taxation upon foreign spirits. Not a word was said—the clause passed without opposition or discussion. They did not take that course with regard to the clause relating to the increased duty upon beer, and it was very natural and very proper that they took a different course in relation to the Beer Duty. The result of their opposition to this clause would be that they would raise a differential duty upon Jamaica rum and would refuse to give it upon British whisky. That is the foundation upon which the proposal stands. It would be impossible for any Opposition to press upon any Government the adoption of such a course. As I have before pointed out—and I desire to repeat it now upon this occasion—if you reject this clause, which proposes to raise the money required for the service and the defence of the country by indirect taxation, you will have in the future to rely exclusively upon direct taxation. The right hon. Gentleman opposite (Mr. Goschen) the other day asked whether this was direct or indirect taxation. I can answer the right hon. Gentleman in his own words. On the Second Reading of the Bill he said—

> "I ask the question. Is this direct or indirect taxation? There is confusion in the mind on this point, and I am not sure I have not shared the confusion myself,"

and at the time the right hon. Gentleman was opposing the duty on beer on the ground that it would fall on the consumer. Then the right hon. Gentleman, speaking of myself, said—

> "The right hon. Gentleman did not say whether he considers it to be direct or indirect taxation. The general rule seems to be"—

this is rather a curious and candid confession—

> "that at the time when you are persuading the House to impose the duty it is a direct tax on the profits of the brewer, but after the tax is imposed that forms a portion of the indirect taxation levied on the country."

That is the right hon. Gentleman's solution of the question whether this is a direct or indirect tax. And I rely upon the explanation given by the right hon. Gentleman, and think the Committee will appreciate the definition. But he says—

> "I understand and believe in this case—as regards spirits at any rate—I am not sure about beer—the tax will be borne by the consumer."

If he believes that now, is he going to vote against this tax? It is quite clear that the right hon. Gentleman is of opinion that this is an indirect tax, and I have never denied that this additional penny a bottle on spirits is *pro tanto* an indirect tax. I do not think a penny a bottle on spirits is a large sum to ask as a contribution to the defence of the country. I do not suppose anybody believes that I or any Chancellor of the Exchequer would face the difficulties and dangers which we know attend a proposal to tax beer and spirits in this country, except upon the conviction that it was a fair and proper thing to do, and that it was consistent with sound principles of finance. Everybody knows we would gladly avoid the controversy we are having to-night if we thought we could properly do so. Then I want to know on what ground it is the Conservative Party are going to vote against this contribution towards the defence of the country? This is what I have a right to know, and what, in their opinion, we ought to propose it its place. We might have taxed some other articles. What other articles? Were we to tax tea? Were we to tax sugar? Were we to tax tobacco? Sir Stafford Northcote put an extra tax on tobacco, and what was the consequence? The Revenue was not increased; but since the tax on tobacco has been diminished, the Revenue from tobacco has increased. I venture to say that if there was to be indirect taxation no other tax than this could have been adopted. Then the conclusion of the Party opposite is, I suppose—and I am surprised at it—that they are against indirect taxation. They are prepared, when £4,000,000 has to be raised for the Navy, to go exclusively upon property and all direct taxation. If they were to succeed to-night that would be the inevitable consequence of their vote. We have made a proposal of which this is a part, and the Committee has determined the tax upon beer should be sustained. The Committee has determined that the Customs Duty upon spirits shall be raised. We are now at the very last stage, in the very last verse of the last chapter of the Committee on this Bill; and is the Committee, having resolved to put a tax upon beer, having determined to put a Customs Duty on spirits, now going to refuse to but an Excise Duty on spirits as provided by this clause? A course so irrational and so inconsistent with the principles of sound finance I believe this House has never adopted, and I feel sure they will not adopt it on this occasion.

*MR. YOUNG (Cavan, E.) said, he considered the Chancellor of the Exchequer was initiating a new principle in finance that the poor should be taxed and the rich saved from taxation. The Budget, on the whole, was the best that had been presented to the country for 20 years. He regarded, however, this extra 6d. per proof gallon on whisky as an evil, and he objected to it very strongly indeed. It was out of all proportion that 13s. 4d. should be put on a gallon of spirits 25 degrees over proof, which cost only from 1s. 3d. to 2s. 6d. in its production. Besides, the amount which would be raised by this extra 6d. was so small that it was absolutely absurd to impose it. At a distiller, and one largely connected with the trade, he had had very serious reflections as to the manner in which he should give his vote in this matter, and if he personally considered his position he should certainly take a course which he hesitated to take that night, for he felt that as a Member of Parliament he had no right to consider his personal interests so much as the interests of his country. Therefore, he put selfish considerations aside, and said that the Government was the first in his memory which had grasped the situation of Ireland, it was the first Government that had given just legislation to them, and which seemed anxious to meet the desires of a country that had been trodden down since the year 1800; besides, he expected from the present Government, in the future useful measures of a far-reaching kind calculated to bring peace and contentment to his country. The Chancellor of the Exchequer had made a concession which made the way clear, for he had conceded the point that this duty should go off automatically on 1st July, 1895. Therefore, although he considered it an evil to place this extra duty on whisky he considered it would be a greater evil for him to assist to displace the present Government. He had therefore determined to go into the Lobby in support of the Government.

MR. COMBE (Surrey, Chertsey) said, it had often been remarked in the course of the Debate that the brewers and distillers were taking the part of the agriculturists, and that the agriculturists were fighting the battle of the brewers and distillers. He was not a licensed victualler, but he proposed to take up the cudgels on behalf of that injured individual, and to lay his case as fairly and as impartially as he could before the Committee. There was no doubt that this additional tax of 6d. upon spirits in addition to the 6d. upon the barrel of beer would very seriously affect the licensed victualler, and not only would it affect his income, but it would also very very seriously affect his capital, which was his public-house. Beyond that it would also affect all those who had shares in Public Companies, whether they be debentures or preferences, and whose security was represented to a very large extent by the loans on the various public-houses. The Chancellor of the Exchequer had an exaggerated view of the profits of Brewery Companies, as he had of the profits of licensed victuallers. He remembered on the Second Reading of this Bill seeing a broad smile spread over the right hon. Gentleman's face when one of his supporters got up behind him and quoted a large number of figures showing the enormous profits that brewers made. Well, that was not of much account, for he (Mr. Combe) was able to take out this morning just as many figures showing that there were good breweries whose profits ranged from 3 per cent. to 6 per cent., but he would not trouble the Committee with them. As regarded the licensed victualler, the Chancellor of the Exchequer said, "Oh, it does not matter putting this additional 6d. upon him; it will only tend to lower in an inappreciable degree his already inordinate profit," profits varying from 10 to 300 per cent. He did not know how the right hon. Gentleman made out that, and he would be doing good service, he thought, if he succeeded in disabusing the mind of the Chancellor of the Exchequer as to those exceedingly large profits. He remembered on the Second Reading of the Bill the right hon. Gentleman pounced upon the fact that he had said that the profits of licensed victuallers were something like 30 per cent. Of course he meant the gross profits, the difference between the buying and selling price of the article. He said 30 per cent., and he would have been perfectly accurate if they were to take every public-house in London. But since then he had had taken out by an auctioneer the profits of 32 public-houses, and he would just take four or five of them. They showed that the profits, so far from being 10 to 300 per cent., did not come anywhere near that. There was one case where the yearly takings were £2,587, gross profits 34¼; another case, £13,310, gross profits 39½; another case, £5,600, gross profits 35½; and another case £6,300, gross profits 33. There was just one case that went against his argument, because it showed gross profits of 49 per cent. The total of the 32 publichouses gave a yearly taking of £138,000, giving an average profit of 38 per cent. He was not, therefore, very far out. But these were good houses. From that 38 per cent. they had to reduce the money to be found for licenses, rent, rates, aad taxes, interest, repairs, wages, gas, coals, depreciation of lease, management, and so on, which brought it down to somewhere near 10 per cent. These figures, he thought, showed as clearly as possible what the profits of public-houses really were, so far as they could get them, and they proved that the licensed victualler was not rolling in that wealth which he was generally supposed to roll in—in fact, in many cases he had as much as he could do to make ends meet. Such being the case, it could not be wondered at that the licensed victualler viewed with considerable alarm any attempt to impose an additional burden upon him, and he would do his best to shift that burden off his own shoulders to the shoulders of somebody else. Small blame to him for that, because he already provided far more than his share of the national income; that would be readily admitted when it was known that the licensed victuallers provided now a quarter of the national income. One had only to glance at the Bankruptcy Returns, and he would see that the number of licensed victuallers who were becoming bankrupt was yearly increasing, and this in spite of the fact that the consumption of spirits and beer tended not to diminish, but rather to increase. As a matter of fact, the Chancellor of the Exchequer was doing to the licensed victuallers what he was grumbling at the big brewers for doing. The right hon. Gentleman complained that the big brewers were monopolising the whole trade and driving out the smaller brewers. The right hon. Gentleman was doing exactly the same thing to the licensed victuallers. If the brewer succeeded under the pressure of this Bill in reducing the gravity of his beer to make up for his loss, and if the licensed victualler succeeded in diluting his spirits to make up for the loss which he would have to bear, there would be three broad results from this Bill. The public would get a far worse article than they had been accustomed to drink, and he only hoped the Division which they would soon have would prove that the proposal of the Government had not met with the general approval of the Committee.

MR. FIELD (Dublin, St. Patrick's) said, that he personally was not interested in the consumption of spirits, but he must protest, as a temperance man, against the increased taxation, because he found that an increase of taxation on liquor did not produce a smaller consumption, but that it was attended by an almost equal ratio as regarded the consumption. He entirely disbelieved in this financial coercion. Temperance could only be promoted by the establishment of free libraries, parks, and example; while the only way to keep the people out of the public-houses was by providing them with decent dwellings, and until that was done financial coercion of the liquor traffic would never bring about sobriety. As the Representative of the St. Patrick's Division of Dublin, in which was situate the largest brewery in the world, and which brewery did not possess a single tied house, he desired to protest against the proposed increased taxation. His constituents had passed a resolution protesting against the increased duty on spirits; therefore he was bound, as the Member representing that constituency, to vote against the proposal. He objected to the proposal on other grounds—namely, those of national taxation. He found from a study of the taxation of Ireland that since Mr. Gladstone came into Office, in 1857, the taxation in Ireland had gone on increasing by leaps and bounds, and that taxation had been mainly for the benefit of English workmen. They got no share of it in Ireland. It was the British workers who received a great deal of the benefit and Irish workers received none. The result of that taxation tended to increase emigration among the Irish population. He had received a Return from the Treasury which showed that 1,727,786 gallons of foreign spirits were imported annually into Great Britain and Ireland. What became of all that? He wondered whether it was manufactured into Irish whisky, and he held that the Government ought certainly to take some steps to see that it was not manufactured to suit the palates of those who consumed it. He had found from a recent Return that 20,000 acres of wheat land had gone out of cultivation.

THE CHAIRMAN said, that he must point out to the hon. Member that he was hardly speaking to the clause.

MR. FIELD said, that he was coming to the subject. He found that during the past four years 17,000 acres of land devoted to the cultivation of barley had fallen into disuse. If this increased taxation was agreed to they would find that about 78,000 acres of barley land would go out of cultivation during the next four years. That, he thought, was a matter which was very germane to the points at issue. There could be no doubt that many English Members would vote for the increased tax believing that it would only be levied for one year; but he would point out that in the whole fiscal government of the country when a tax had been imposed on liquor it had never been taken off. He hoped that every Irish Member would vote against the increased duty, although he knew it was a vain hope. As a teetotaler and a temperance man he opposed these duties, because he did not believe that they were likely to make people more sober by coercion of this kind.

*MR. BONSOR (Surrey, Wimbledon) said, he did not intend to follow the Irish Members in discussing this question, because, on the whole, he failed to understand their position. They had one Irish Member protesting against the additional taxation because he was unconnected with the trade, and they had another supporting it because he was connected with the trade. The Committee must be sorry that the Debates on this Bill were drawing to a conclusion, as they had advanced some steps since its introduction. The Chancellor of the Exchequer, in introducing the Bill, told them he was levying the tax on beer and spirits in such a manner that it would not fall upon the consumer, but would be paid direct by the brewers, the distillers, and the licensed victuallers. That evening, however, he had given up that part of the argument, because he now said that the tax was an indirect tax and would fall upon the consumer. He quoted the late Chancellor of the Exchequer in favour of this view.

SIR W. HARCOURT said, that when introducing the Bill he admitted that the tax upon spirits would amount to a penny a bottle, and this, he contended, was not a very large sum to charge for the defence of the country.

MR. BONSOR said, he admitted that that was said, but the right hon. Gentleman went on to quote the late Chancellor of the Exchequer to the effect that this kind of tax was indirect taxation. Consequently the right hon. Gentleman had given up his contention in introducing the Budget Bill, when he said that the tax would fall directly upon the brewer, the distiller, and the publican, and he now admitted that the tax would in the long run be paid by the consumer. [Sir W. HARCOURT: No.] The right hon. Gentleman said "No," but he admitted that the penny a bottle would be paid by the consumer. Did he contend that with regard to the spirits sold by the publican by the gill that that would not fall on the consumer?

SIR W. HARCOURT said, he drew a distinction between the case of the beer and the spirits. With regard to the beer, it would fall upon the brewer and the consumer; but as to the spirits, it would no doubt be paid by the purchasers of spirits by the bottle.

*MR. BONSOR said, he thought they had made some progress when they had the Chancellor of the Exchequer admitting that with regard to some part, at all events, of this tax it would fall upon the consumer. He believed that the whole of it would fall on the consumer. As was said in the case of the Beer Tax, he anticipated that the consumer would get a worse article, and he would tell them why. He had taken considerable trouble to ascertain what the views of licensed victuallers were, and he had not yet found a single licensed victualler who would admit that he was going to pay the tax. Some said at once that they were going to reduce the strength of the spirits down to the lowest possible limit allowed by law. In these cases they had sold the article above the legal strength. In the case of other licensed victuallers who did a cutting trade, and were compelled by competition to sell their spirits at the lowest strength allowed by law, they said that they would ask their distillers to supply them at a lower price. They were talking more particularly about whisky, the price of which varied from 10s. 6d. to 15s. per gallon. The 6d. additional tax would represent about 5 per cent. per annum on the article. They would have only to sell the wine or spirits exactly one year younger, and so recover the tax. It would therefore fall in this case absolutely upon the consumer. The Chancellor of the Exchequer made a great deal of the fact that they had passed the Customs Tax on spirits, and were opposing the Excise Tax, and were therefore willing to give a preferential rate in favour of the home production over that imported from abroad. He certainly should not be adverse to taxing the bad German spirits which were blended with Irish and Scotch whiskies, and sold to the consumers as the genuine article. He believed if an extra tax was placed upon bad foreign spirits that a great amount of good would result to the Revenue, as it certainly would to the consumers. He was a Free Trader, but he was rather in favour of Protectionist views in so far as the interests of the consumers in this matter were concerned. He should like to protect this inner organisations against bad spirits, which injured alike the constitution and the brain. He was glad that the Chancellor of the Exchequer had abandoned the idea that the tax would fall upon the brewers, the distillers, and the publicans alone. The right hon. Gentleman told them that he was anxious for the prosperity of the liquor trade, and would like to see brewers prosperous and ready like lambs to be again shorn. His speech was worth the penny a bottle he proposed to charge on spirits. He should vote against the clause.

Mr. GOSCHEN (St. George's, Hanover Square): I rise at the invitation of the Chancellor of the Exchequer, who is anxious to know what some of us upon this side of the House think with regard to his proposals, and I trust that even at this hour I may be allowed to make the few observations which the Chancellor of the Exchequer wishes to elicit from me. In the first place, let me brush aside one of those absurdities with which the Chancellor of the Exchequer loves to disfigure his arguments. He said that now having passed the clause which imposed this duty on foreign spirits we were going to establish Protection. Does the Chancellor of the Exchequer forget that we did not discuss the additional duty upon Customs in order to save the time of the House and in order to simplify the discussion? Is it not trifling with the House for the Chancellor of the Exchequer to bring forward arguments such as this? I challenge the Chancellor of the Exchequer to deny what I have said.

Sir W. HARCOURT: All I can say is that if the right hon. Gentleman defeats this clause the other clause will remain.

Mr. GOSCHEN: No, Sir, it will not remain, because we will move it out on Report. That is another of those specious rhetorical arguments of the right hon. Gentleman. Possibly other results might happen which it is unnecessary to point out. Now I will address myself to the real argument of the Chancellor of the Exchequer. If I had left this argument of the Chancellor of the Exchequer alone, hon. Members would have stated to their constituents that we had gone for Protection, and imposed a duty on foreign spirits which we did not wish to impose on home spirits. Now I have disposed of that argument. The Chancellor of the Exchequer has asked whether we adopt the arguments of the hon. Members for Ireland who opposed this clause, and asked what common ground we could have. Now, Sir, we do not occupy common ground with those gentlemen. The Chancellor of the Exchequer might have heard that the hon. Member attacked them as strongly and more severely than he attacked the Chancellor of the Exchequer. I differ entirely with the view put forward by the hon. Member for the County of Dublin, when he said that Government after Government had attempted to plunder Ireland by increasing the Spirit Duty. I venture to deny that position on behalf of all Governments, whether Liberal or Conservative. The Spirit Duty has been taken for other reasons. Certainly at no period of history was it taken because it would fall more heavily on Ireland. When the late Government proposed the Spirit Duty there was only one-third of it originally intended for the purchase of public-houses, and when that fell to the ground Ireland, as England, benefited through education and other means to the full share to which it was considered that Ireland was entitled. I congratulate Her Majesty's Government most heartily that my most fervent opponents on that occasion are silent to-night. Night after night they disputed the propriety of imposing a tax upon whisky, though on that occasion it was settled that a portion of it was to go to Ireland. But Her Majesty's Government have received their support; and why? Because the Chancellor of the Exchequer has agreed that the tax should only last for one year. That, I understand, has been the bargain which prevents hon. Members from Ireland from voting against the Government. Let me point out how this conflicts with the virtuous tendencies of the Chancellor of the Exchequer. He held out to us that this was indirect taxation that was to take its place side by side with direct taxation, but he makes an arrangement by which the direct taxation is to continue permanently while the indirect taxation is only to be put on for a year, with infinite confusion to trade, and probably infinite confusion to the Budget that is to follow. And that is how he thinks he carries out the great principle of direct and indirect taxation going together. The Chancellor of the Exchequer wishes to know on what grounds we oppose this tax. I oppose it on several grounds. The right hon. Gentleman says if we do not now support the duty on spirits and beer we shall never again be able to impose indirect taxation. Why not? That same statement was made in 1885, but the Chancellor of the Exchequer has had the courage to do so, and I had that courage.

Sir W. HARCOURT: Both on spirits.

Mr. GOSCHEN: Yes, both on spirits; but that was not the point of the right hon. Gentleman. There is one view that I hold very strongly, that a tax of 6d. put on for a year only disarranges the whole trade, and such a tax not to be taken off by Act of Parliament, but to end automatically, is a bad system. What would the right hon. Gentleman put in the place of this tax? He had pledged himself to one year if the Royal Commission report against this impost. It would have been more candid, and more in accordance with the traditions of finance, if the right hon. Gentleman had found these resources now instead of next year. The question was asked, "Is this direct or indirect taxation?" Practically this tax is to be paid by the consumer. It can be evaded altogether by lowering the strength of the spirit which is sold across the counter. Proof spirit is taxed, and there is a very considerable margin for water being mixed with the spirit, and if more water is used less spirit pays the duty, so that you lose your additional 6d. on the whole duty which otherwise would be paid, and you do not get the advantage which the Chancellor of the Exchequer expects. Therefore, you disarrange the trade and your Budget, and do not get your money. I should like to know what was the effect of the increase which I put on, but we have not been informed on that point. If I had been in the position of the right hon. Gentleman, I should not have dealt with the same class on the very next occasion of imposing a tax. There are other means of raising Revenue besides this increased Spirit Duty, and the Chancellor of the Exchequer knows it well, or he would never have consented to make the tax temporary. For the reasons I have given I shall vote against this proposal.

Sir F. MILNER (Notts, Bassetlaw) wished to know whether in any case the increased duties, both on beer and whisky, were only to be levied for one year?

Colonel NOLAN (Galway, N.) said, that no advantage was to be gained from the tax coming off automatically, because, having to come off in July, it would have previously been renewed in April. He complained that the supporters of the Chancellor of the Exchequer were continually explaining his meaning in a sense opposite to that which the right hon. Gentleman had himself used.

He supposed that the Committee would agree to the imposition of the tax, and that England would be able to wipe off £7,000,000 of her Debt this year. He thought England might very well have been content to pay off only £6,000,000 of her Debt and to have left the Spirit Duty alone. He had not much faith in the removal of the extra duty next year, and he must vote against it.

Question put.

The Committee divided :—Ayes 198 ; Noes 185.—(Division List, No. 147.)

Bill reported ; as amended to be considered upon Monday next, and to be printed. [Bill 303.]

CONCILIATION (TRADE DISPUTES) BILL.
(No. 125.)

SECOND READING. [ADJOURNED DEBATE.]

Order read, for resuming Adjourned Debate on Second Reading [23rd April].

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.) : After what passed on Friday night, I hope the House will allow this Bill to be read a second time. I will assent to the Second Reading of the other Bills on the subject in order that they may all go to a Grand Committee.

Several hon. MEMBERS objected.

Debate further adjourned till Tomorrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 14) BILL.—(No. 236.)

Read the third time, and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 18) BILL.—(No. 257.)

Read the third time, and passed.

PIER AND HARBOUR PROVISIONAL ORDER (No. 4) BILL.—(No. 275.)

As amended, considered ; read the third time, and passed.

MESSAGE FROM THE LORDS.

That they have agreed to,—

Local Government (Ireland) Provisional Order (No 11) Bill.

Colonel Nolan

Local Government Provisional Orders (No. 5) Bill.

Pier and Harbour Provisional Orders (No. 2) Bill.

FINANCE ACCOUNTS.

Paper [presented 29th June] to be printed. [No. 193.]

WOODS, FORESTS, AND LAND REVENUES.

Paper [presented 29th June] to be printed. [No. 194.]

ELECTRIC LIGHTING ACTS, 1882 TO 1890 (PROCEEDINGS).

Paper [presented 29th June] to be printed. [No. 195.]

IRISH LAND COMMISSION (JUDICIAL RENTS).

Copy presented,—of Return of Judicial Rents fixed during the months of January, February, and March, 1894 [by Command] ; to lie upon the Table.

REGISTRATION OF TITLE (IRELAND).

Return presented relative thereto [ordered 24th April ; *Mr. Dane*] ; to lie upon the Table.

ADJOURNMENT.

Motion made, and Question proposed, "That this House do now adjourn."

BUSINESS OF THE HOUSE.

MR. A. J. BALFOUR : I should like to ask the Chief Secretary for Ireland (Mr. J. Morley) what business it is proposed to take during the present week ?

MR. J. MORLEY : We propose tomorrow and on Wednesday to take the Army Estimates, and on Thursday and Friday to take Civil Service Estimates, going continuously through Class II., except that if we reach the Irish Votes they will be taken together.

MR. JEFFREYS (Hants, Basingstoke) : What Army Votes will be taken ?

MR. J. MORLEY : They will be taken in the order in which they stand. The Navy Estimates will not be taken this week.

Motion agreed to.

House adjourned at twenty minutes after Twelve o'clock.

HOUSE OF LORDS.

Tuesday, 3rd July 1894.

COMMISSION.

The following Bills received the Royal Assent:—

Indian Railway Companies.

Fishery Board (Scotland) Extension of Powers.

Arbitration (Scotland).

Music and Dancing Licences (Middlesex).

Supreme Court of Judicature (Procedure).

Colonial Officers (Leave of Absence).

Local Government (Ireland) Provisional Order (No. 6).

Local Government (Ireland) Provisional Order (No. 7).

Local Government (Ireland) Provisional Order (No. 9).

Local Government (Ireland) Provisional Order (No. 10).

Local Government (Ireland) Provisional Order (No. 11).

Local Government (Ireland) Provisional Order (No. 12).

Wemyss, &c., Water Provisional Order.

Metropolitan Police Provisional Order.

Commons Regulation Provisional Order (Luton).

Local Government Provisional Order (Gas).

Local Government Provisional Orders (Housing of Working Classes) (No. 2).

Local Government Provisional Orders (No. 5).

Local Government Provisional Orders (No. 8).

Railway Rates and Charges Provisional Order (Easingwold Railway, &c.)

Electric Lighting Provisional Orders (No. 1).

Electric Lighting Provisional Orders (No. 2).

Cockenzie Fishery Provisional Order.

LOCOMOTIVE THRESHING ENGINES BILL.—(No. 124.)

SECOND READING.

Order of the Day for the Second Reading, read.

VISCOUNT CROSS, in moving the Second Reading of the Bill, said: My Lords, you are aware that by the existing Act of Parliament a locomotive threshing machine cannot be used within a certain distance of the high road, and that farmers have found that restriction very inconvenient; because they required to place the stacks, both hay and corn, near the roads, that they may be carried away as easily as possible. This Bill is to get rid of the difficulty experienced from being unable to place the stacks near the roads. The promoters of the Bill are, of course, quite willing to submit to any restriction that may be thought necessary for ensuring the safety of the public travelling along the roads. It is, therefore, proposed that when a threshing-machine is at work, somebody shall be stationed out on the road to signal the approach of carriages or other vehicles drawn by horses, when the working of the threshing machine must be at once absolutely stopped. Of course, if the persons working the machine do not stop it, they will be liable to precisely the same penalty as under the existing law. It seems to me that is a very proper course to take, and I hope your Lordships will give the Bill a Second Reading.

Moved, "That the Bill be now read 2^a."—(*The Viscount Cross.*)

THE EARL OF CHESTERFIELD said, the Local Government Board had no objection whatever to offer.

Motion agreed to; Bill read 2^a accordingly, and committed to a Committee of the Whole House on Thursday next.

POLICE (SLAUGHTER OF INJURED ANIMALS) BILL, *now* INJURED ANIMALS BILL.—(No. 124.)

THIRD READING.

Read 3^a (according to Order), with the Amendments.

THE EARL OF CAMPERDOWN said, he had an Amendment to move in Clause 2, line 8, after the word ("shall,") to insert ("if the owner is absent or refuses to consent to the destruction of the animal.") It had been pointed out that if the owner were present and willing to have his animal destroyed, it would still be necessary, as the Bill stood, for the constable to get a certificate from a veterinary surgeon. It was to meet that objection that this Amendment was proposed.

Amendment agreed to.

Bill passed, and returned to the Commons.

TITHE RENTCHARGES (IRELAND).

MOTION FOR A RETURN.

*THE EARL OF BELMORE moved—

"That there be laid before the House a Return giving the following information with reference to the terms at present charged by the Treasury for the redemption of tithe rentcharge, vested in the Land Commission in Ireland :—

1. When the tithe rentcharge is capitalised at 22½ years' purchase, what annuity and what term of years would be necessary to repay each £100 of capital if the rate of interest charged were respectively (*a*) 3 per cent., or (*b*) 3½ per cent :
2. If the rate of interest were respectively (*a*) 3 per cent., or (*b*) 3½ per cent., what capital sum would have been received by the Treasury at the end of 52 years in respect of £100, made repayable by an annuity of £4 9s. 6d. during that term :
3. What rate of interest accrues to, or is obtained by, the Treasury on an annuity of £4 9s. 0d. per cent., payable during 52 years :
4. Why did the Treasury in 1869 recommend the Government of the day to alter the terms from an annuity of £4 10s. 0d. (including interest at 3½ per cent.) for 45 years, to an annuity of £4 9s. 0d. per cent. for 52 years :
5. On what grounds have the Treasury declined to act upon the recommendation of the Irish Land Commissioners, that tithe rentcharge vested in the Irish Land Commission should in future be made redeemable at 20 instead of 22½ years' purchase, under the provisions of Section 15 of the Land Law (Ireland) Act, 1887."

He said, this Return had reference to an answer given him a month ago by the noble Earl the Foreign Secretary, in the absence of the noble Earl the head of the Government. On that occasion he quoted from Mr. Gladstone's speech, in introducing the Irish Church Act in 1869, the statement that it was very desirable the tithe rentcharge payable by Irish landowners should be commuted at 22½ years' purchase money down, or else that the tithe rentcharge should be brought up in the form of a Terminable Annuity based upon the same principle. The terms offered were that £2,250 should be charged for every annual sum of £100 paid by the landowner. It was, in the first instance, proposed that £4 10s. should be paid for 45 years to redeem the capital sum, £1 to be considered as capital, and £3 10s. as interest. That was the bargain offered by Mr. Gladstone to the Irish landlords, and upon that purchases were made, though, no doubt, at least two-fifths of them had not purchased in that way. When the Bill of 1869 got into Committee, however, Mr. Gladstone, in an incidental and casual manner, without explanation, mentioned that he had altered the term from 45 years at £4 10s. to 52 years at £4 9s. ; and, further, he threw over the compulsory part of the scheme. People at the present day understood these kinds of financial arrangements better ; but Mr. Gladstone himself described it at the time as a financial proposal which must puzzle everybody except experts. At the present time many other things besides tithe rentcharges were brought up in this way. It had now been ascertained that, instead of repaying the exact sum borrowed, Irish landlords would either have to pay a great deal more in the shape of capital than was lent to them, or a much higher rate of interest than was payable according to Mr. Gladstone's offer. A calculation which had been sent to him, made presumably by an expert, showed that, instead of paying £3 10s., they were really paying £3 16s. 3½d. The Treasury admitted the correctness of this, for Mr. Goschen, on a former occasion, when the question was put to him, had the calculation made, and those were found to be the figures. As regarded the first three heads of his Motion, it would be useless to trouble their Lordships with acturial calculations which he doubted his power to make intelligible ; but the last heads of his notice referred not, indeed, to actuarial questions, but certainly to questions of finance, with which might be mixed up matters of policy. That he did not know. What he wanted to know was why Mr. Gladstone made this alteration in Committee, and why, when Parliament had subsequently in 1887 admitted the hardship to the Irish landowner, and had given power to the Irish Land Commission to redeem the tithe rentcharge at a lower rate than 22½ years' purchase, the Treasury should set aside that power, and should have declined, so far, to recognise it? He was now seeking for information, and he hoped that a sufficiently strong case would be made out as to induce Parliament in some future Session to reconsider this matter, and to do justice to Irish landlords. It had been said they had not much to complain of, because, but for this arrangement, they would have had to go on paying tithe rentcharge for ever, and were only paying the same thing now in the shape of an annuity. That was not exactly the case, but it was so near that no point need be made of that. But another point of more importance was that in those days the tithe rent was not a fixed charge, but varied with the price of corn. That price had gone down within the last 10 years, and in some parts of Ireland people were paying less lay tithes than formerly. It was a hardship that the ecclesiastical tithe charge should remain stereotyped at what it was in 1869. It did not at all follow that they would have gone on paying it for ever. This was not a Party matter at all, and if there were any difficulty he would be glad to get the information in any other form that might be more convenient.

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY): My Lords, I cannot, of course, supply the grounds upon which Mr. Gladstone took a certain course on a particular occasion, because I have no cognizance of them. The Treasury finds some difficulty in giving the information in the exact form in which the noble Earl has asked for it, but they have no wish to withhold any information they can give, and will, if the noble Earl asks for it, supply a Memorandum giving all the facts they can upon the subject. If that does not suffice, the noble Earl can, on a future occasion, move for futher information in another form.

LORD ASHBOURNE said, the noble Earl's statement was most conciliatory and reasonable as far as it went, but he hoped that the information supplied by the Treasury would show clearly how the annuity of £4 9s. was made up, and what was the rate of interest. He should also like to know why the Treasury had refused to sanction recommendations as to a lower rate of redemption made by the Irish Land Commission? The right of appeal under which substantial reductions might have been obtained had been taken away by a section in a subsequent Act. In the purchase legislation passed from 1885 to 1892 the rate of interest fixed was moderate, and it was not reasonable that those who were purchasing tithe-rent annuities should pay a higher rate than persons who were paying under the Purchase Acts. When the Treasury were asked to alter the purchase rates for their tithe rentcharges under the Land Commission some years ago, they intimated that they would be guided largely by the recommendations of the Land Commission. The Land Commission had recommended a lower rate of redemption, but the Treasury had not sanctioned it.

THE EARL OF ROSEBERY: It was recommended by the late Lord of the Treasury.

LORD ASHBOURNE believed the conscience of the Board of Treasury remained not much altered: though the men might change, what stood in the place of conscience went on. Of course, the noble Earl was not responsible until a more recent time; but now that his attention had been specially directed to the matter, perhaps he would look into it.

THE EARL OF BELMORE consented to withdraw his Motion on the understanding that the information for which he asked would be supplied in a Memorandum by the Treasury in another form.

Motion (by leave of the House) withdrawn.

ELEMENTARY EDUCATION PROVISIONAL ORDERS CONFIRMATION (BARRY, &c.) BILL [H.L.].—(No. 54.)

Reported from the Select Committee with Amendments, and committed to a Committee of the Whole House on Thursday next.

PUBLIC LIBRARIES (SCOTLAND) BILL. (No. 62.)

Reported from the Standing Committee without amendment, and to be read 3ª on Thursday next.

PREVENTION OF CRUELTY TO CHILDREN BILL.—(No. 89.)

Reported from the Standing Committee with Amendments: The Report thereof to be received on Friday next; and Bill to be printed as amended. (No. 144.)

NOTICE OF ACCIDENTS BILL.—(No. 130.)

Reported from the Standing Cummittee with further Amendments: The Report of the Amendments made in Committee of the Whole House and by the Standing Committee to be received on Thursday next; and Bill to be printed as amended. (No. 145.)

BURGH POLICE (SCOTLAND) ACT, 1892, AMENDMENT BILL.—(No. 105.)

Reported from the Standing Committee without amendment, and to be read 3ª on Thursday next.

OUTDOOR RELIEF (FRIENDLY SOCIETIES) BILL.—(No. 88.)

Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 146.)

BISHOPRIC OF BRISTOL ACT (1884) AMENDMENT BILL.—(No. 131.)

Reported from the Standing Committee with Amendments; The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 147.)

WILD BIRDS PROTECTION ACT (1880) AMENDMENT BILL.

Reported from the Standing Committee with Amendments: The Report thereof to be received on Thursday next; and Bill to be printed as amended. (No. 148.)

MERCHANDISE MARKS (PROSECUTIONS) BILL.—(No. 133.)

Reported from the Standing Committee without amendment, and to be read 3ª on Thursday next.

TRAMWAYS ORDERS CONFIRMATION (No. 1.) BILL [H.L.].—(No. 43.)

Read 3ª (according to Order), and passed, and sent to the Commons.

TRAMWAYS ORDERS CONFIRMATION (No. 2) BILL [H.L.]

Amendments reported (according to Order), and Bill to be read 3ª on Thursday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (No. 13) BILL. (No. 129.)

Read 3ª (according to Order), and passed.

QUARRIES BILL [H.L.].

A Bill to provide for the better regulation of quarries—Was presented by the Lord Sandhurst (for the Earl of Chesterfield); read 1ª; and to be printed. (No. 149.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 14) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners.—(No. 150.)

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 18) BILL.

Brought from the Commons; Read 1ª; to be printed; and referred to the Examiners.—(No. 151.)

House adjourned at ten minutes before Six o'clock, to Thursday next, a quarter past Four o'clock.

HOUSE OF COMMONS,

Tuesday, 3rd July 1894.

ROYAL ASSENT.

Message to attend the Lords Commissioners;—

The House went;—and being returned;—

Mr. SPEAKER reported the Royal Assent to,—

Indian Railways Act, 1894.

Fishery Board (Scotland) Extension of Powers Act, 1894.

Arbitration (Scotland) Act, 1894.

Music and Dancing Licences (Middlesex) Act, 1894.

Supreme Court of Judicature (Procedure) Act, 1894.

Colonial Officers (Leave of Absence) Act, 1894.

Local Government Board (Ireland) Provisional Order Confirmation (No. 6) Act, 1894.

Local Government Board (Ireland) Provisional Order Confirmation (No. 7) Act, 1894.

Local Government Board (Ireland) Provisional Order Confirmation (No. 9) Act, 1894.

Local Government Board (Ireland) Provisional Order Confirmation (No. 10) Act, 1894.

Local Government Board (Ireland) Provisional Order Confirmation (No. 11) Act, 1894.

Local Government Board (Ireland) Provisional Order Confirmation (No. 12) Act, 1894.

Wemyss and Buckhaven, Methil and Innerleven Water Supply Confirmation Act, 1894.

Metropolitan Police Provisional Order Confirmation Act, 1894.

Commons Regulation (Luton) Provisional Order Confirmation Act, 1894.

Local Government Board's Provisional Order Confirmation (Gas) Act, 1894.

Local Government Board's Provisional Orders Confirmation (Housing of Working Classes) (No. 2) Act, 1894.

Local Government Board's Provisional Orders Confirmation (No. 5) Act, 1894.

Local Government Board's Provisional Orders Confirmation (No. 8) Act, 1894.

Railway Rates and Charges (Easingwold Railway, &c.) Order Confirmation Act, 1894.

Electric Lighting Orders Confirmation (No. 1) Act, 1894.

Electric Lighting Orders Confirmation (No. 2) Act, 1894.

Mussel Fishery (Cockenzie) Order Confirmation Act, 1894.

QUESTIONS.

THE CANADIAN CATTLE TRADE.

MR. J. E. ELLIS (Nottingham, Rushcliffe): I beg to ask the President of the Board of Agriculture whether he can state what is the progress of the inquiry, in which the right hon. Member for Bury and Dr. Burdon Sanderson are concerned, into the diseased lungs of beasts landed at Liverpool from Montreal by s.s. *Toronto* and *Mongolian* on the 20th of May and 6th of June; and how soon the inquiry will be concluded?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): With the assistance of the right hon. Gentleman the Member for Bury and Dr. Burdon Sanderson, I have obtained the evidence of ten of the professional gentlemen, who, in addition to the veterinary officers of my own Department, were invited to examine the diseased portion of the lungs of one or both of the animals referred to by my hon. Friend. The examination of witnesses is not quite complete, but it is already clear to me that the inquiry need not be a very protracted one, and I hope it may not be very long before I am in a position to publish the evidence and the conclusion at which I have arrived thereon.

THE COST OF THE LABOUR COMMISSION.

MR. J. E. ELLIS: I beg to ask the Secretary to the Treasury what is the total sum which the Labour Commission has cost the country up to the present time; and what additional sum is estimated to be requisite to complete the expenditure on its account?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): The Labour Commission has cost a sum of £45,882 up to the present time, and £1,253 is estimated to be still required—total, £47,135 (exclusive of the rent of premises belonging to the Government, which would have amounted for the whole period to about £2,592). The total amount is probably larger than has ever been expended on any Commission before.

LONG-SENTENCE PRISONERS.

MR. HOWELL (Bethnal Green): On behalf of the hon. Member for Middleton (Mr. Hopwood), I beg to ask the Secretary of State for the Home Department whether it is the duty of anyone to bring to his notice cases of sentence of long imprisonment or of penal servitude for small offences, because committed after previous convictions; and whether his attention has been drawn to a number of such cases collected by the Howard Association, some of which are related in a letter of the secretary to *The Times*, 15th April, 1887—namely, for stealing a garden fork to 10 years, for stealing a cup to five years, for stealing watercresses and shell fish to eight years, for stealing some herrings and provisions to five years, &c.?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): It is not the special duty of anyone to bring such cases to the notice of the Secretary of State, but the prisoners themselves have full liberty to do so. Any prisoner who is dissatisfied with his sentence is free at any time to petition the Secretary of State; every such Petition is carefully considered. (There were 4,365 such Petitions last year, and 421 Reports of juvenile offenders; all cases of juvenile offenders under the age of 14 committed to prison being reported to the Secretary of State.) This right of petition is well known, and prisoners freely avail themselves of it; and if they cannot write, are assisted by the chaplain or schoolmaster in writing the Petition. Sentences such as those described in the question are not passed, save on habitual offenders, whom, in the opinion of the Court, lighter punishments had failed to deter; nor are such sentences served without repeated Petitions from the convict, and often from other persons, to the Secretary of State.

LABOURERS' COTTAGES IN THE BALLYMENA UNION.

COLONEL WARING (Down, N.): On behalf of the hon. Member for South Antrim, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether any Report has been made by Mr. Agnew, Local Government Board Inspector, as to the necessity or otherwise for labourers' cottages in the Portglenone Division of Ballymena Union; and why his recommendations, if any, have not been carried out?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): The Inspector reported in favour of the erection of two cottages in the Portglenone Division, and two in the Ballyscullion Division of this Union, and on the 21st of June the Local Government Board issued a Provisional Order authorising the erection of these cottages.

GREENWICH CUSTOMS BOATMEN.

MR. MACDONALD (Tower Hamlets, Bow): I beg to ask the Secretary to the Treasury whether he is aware that the Customs boatmen and preventive officers stationed on Brown's Wharf Station, which extends from Greenwich to Barking, a distance of seven miles, were on duty from 8 a.m. on Thursday, June 21, to 5 a.m. on Friday, June 22; that, besides searching vessels for concealments of tobacco and clearing vessels for export cargoes, the men rowed during that time a distance of over 40 miles against and with the current of the river; whether the boats in which they rowed have been from 18 to 20 years in the water, and are consequently soddened and "dead weight" to row; will he explain why the steam launch, which until recently assisted the men, has now been withdrawn; and whether he will take steps to prevent the employment of these men for such long hours?

SIR J. T. HIBBERT: I am informed that, in accordance with the 24 hours system, one of the three crews on the Brown's Wharf Station—extending from Greenwich to Barking, a distance of seven miles—attended for any duty that might be required of them, from 8 a.m. on Thursday, June 21, to 8 a.m. on the day following, when they were in ordinary course relieved by another crew. The responsible superior officer reports that the rowing crew traversed not a distance of 40 miles against and with the stream, but less than half that distance, two-thirds of which was with the stream. The actual continuous service rendered is stated in the journal of the officer in charge to have been nine hours. The row-boats used on the station are in excellent repair, and there is no ground for the statement that they are sodden and "dead-weight" to row. The steam launch has not at any time been withdrawn from the assistance she renders to the station.

MR. MACDONALD: Would it not be possible to alter the system?

SIR J. T. HIBBERT: The matter has been carefully considered. It was found that the hours are not so serious as they appear on paper. The moment the men cease work they have 24 hours liberty, and their actual continuous service is, as I have stated, only nine hours.

DUBLIN QUIT RENT OFFICE.

*Mr. O'DRISCOLL (Monaghan, S.): On behalf of the hon. Baronet the Member for West Kerry, I beg to ask the Secretary to the Treasury if he will state how many officials are employed in the Quit Rent Office, in Dublin; the length of their respective services in the office; whether any new appointments have lately been made there; what method is followed in appointing them; and who is responsible for their appointment? At the same time, I may ask the right hon. Gentleman the question which is on the Paper in my name upon the same subject—namely, if he will explain on what grounds it is now proposed to discharge the one Catholic on the staff of the Quit Rent Office, Dublin, though he is a fully qualified solicitor, and has four years' service, while three of the others have only one year's service or less; whether three of the senior officials have been transferred from London, from the Office of Woods, to Dublin; does this involve large expenditure to the Treasury; and what steps it is proposed to take to make this office, which is purely Irish, open to Irishmen and to Catholics?

Sir J. T. HIBBERT: Five persons are employed in the Quit Rent Office, Dublin, besides two temporary clerks and one messenger. There is no proposal to discharge any person who is on the staff of the Quit Rent Office. In order to complete a certain piece of work two clerks, who are not civil servants, have for a time been employed by the week at a weekly wage. Their engagement was made expressly determinable on a week's notice, and, as the work for which they were taken in is approaching completion, the services of one of the two clerks are no longer required. The services of the other will be similarly dispensed with in a short time. The Quit Rent Office being a branch of the Office of Woods, the staff of the two offices is treated as one, and transfers from the one office to the other are made when necessary. No steps need be taken to make the Quit Rent Office open to Irishmen and to Catholics. The door is at present as open to them as to other subjects of Her Majesty. Nothing is asked as to the religion of any of the clerks, nor would such an inquiry be proper.

Mr. O'DRISCOLL: Is the right hon. Gentleman aware that the work of the Quit Rent Office has its origin in the Land Settlement Survey of Ireland; that it is totally distinct from the Office of Woods and Forests; that three senior and three junior officers in the Department are Protestants; that the one gentleman now discharged is a Catholic, and that his service extends over a period of four years, while the service of the other officers have lasted only a year or less? Is the right hon. Gentleman also aware that the gentleman discharged is a fully qualified solicitor?

*Mr. SPEAKER: Order, order! That is a very long question to ask without notice.

Sir J. T. HIBBERT: I will do my best to answer it. I am sorry a question has been raised as to a difference being made between Catholics and Protestants. I assure the hon. Member that the Office do not know the religious opinions of any person engaged in the Department, and, as the officers are interchangeable between London and Dublin, of course it is purely accidental if there happens to be Protestants in Dublin or Catholics in London. If the hon. Gentleman thinks there is a grievance in Dublin, might not one arise out of the same set of circumstances in London? The engagement of the gentleman referred to was a weekly one, in view of the fact that it was only a temporary appointment, and he is now discharged because his services are no longer required.

*Mr. O'DRISCOLL: Mr. Speaker, I desire to state that the original form in which I put my questions upon the Paper is that in which I have now asked them as supplementary questions, and it is not my fault that the hon. Gentleman has not had ample notice. I will further ask, is it not a fact that this gentleman's services were dispensed with by direction of the chief clerk in London, and that his immediate superior officer in Dublin has written to him explaining that the matter did not rest with him? Can the right hon. Gentleman hold out any hope that this purely Irish Office shall be managed from Dublin, and not from London?

SIR J. T. HIBBERT: I cannot hold out any hope of that.

STATIONERY FOR THE PUBLIC SERVICE.

MR. WICKHAM (Hants, Petersfield): I beg to ask the Secretary to the Treasury whether a large proportion of the paper tendered for by firms in the United Kingdom, and accepted by Her Majesty's Stationery Office, is made on the Continent and imported into this country?

SIR J. T. HIBBERT: As I have previously explained, it is not possible to state with accuracy how much of the paper bought by the Stationery Office is made abroad, though I do not think it can be called a large proportion. It is, however, well known that many English firms import paper made abroad, and no doubt a certain quantity bought by the Stationery Office is so made.

MR. TOMLINSON (Preston): Would it not be possible to put in the contracts that no foreign-made paper should be supplied?

SIR J. T. HIBBERT: Certainly not, without the authority of the House of Commons.

MR. TOMLINSON: Would the Government give their support to such a Resolution?

SIR J. T. HIBBERT: Certainly not.

CAVALRY HORSES.

MR. BROOKFIELD (Sussex, Rye): I beg to ask the Secretary of State for War whether the number of horses reckoned as part of the effective strength of a cavalry regiment on a peace footing includes any horses of an age which would preclude their being used for active service; if so, can he state what is the proportion of such horses in the cavalry regiments forming part of the First Army Corps; and whether any Regulation exists as to the age when cavalry horses may or may not be sent on active service?

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): There is no positive Regulation as to the maximum age of cavalry horses; but the intention is not to send on active service any horses over 15 years of age. A certain number of horses on the establishment are over this age; but in the case of the six regiments on the higher establishment all over 15 years are cast each year. The number in the six regiments to be so cast this year is 48, or about 2 per cent. of their establishment.

MR. BROOKFIELD: Can the right hon. Gentleman make any statement as to maximum age?

MR. CAMPBELL-BANNERMAN: I have no information as to maximum age.

SIR C. W. DILKE (Gloucester, Forest of Dean): Is the right hon. Gentleman aware that in every Army in the world there is a Regulation as to maximum age?

MR. CAMPBELL-BANNERMAN: Very likely; but I have said that in our Army there is no positive Regulation as to the maximum age.

IRISH TRINITY BOARD.

MR. FIELD (Dublin, St. Patrick's): I beg to ask the President of the Board of Trade whether the Government have accepted a tender from an Appledore firm who pay lower than Trades Union wages, in connection with the repairs of two lightships of the Irish Trinity Board; whether a tender from the Passage Docks would have been successful if the terms of the Fair Wages Resolution was adhered to in Government contracts; and whether inquiries are made respecting the rate of wages paid by competing firms previous to the contracts being given?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): The Board of Trade have not yet sanctioned the acceptance of any tender for the repairs of two lightships belonging to the Commissioners of Irish Lights. The tender to which the question refers was made to and accepted by those Commissioners who are not a Government Department.

METROPOLITAN CAB DISPUTES.

MR. LOUGH (Islington, W.): I beg to ask the Secretary of State for the Home Department whether his attention has been called to a case tried before Mr. Hannay, at Marlborough Street, on Friday, 29th June, where a cabman was fined £5 for having used intimidation in the effort to sell tickets, the plaintiff being one Boby; (2) whether it is true that this is the third case in which Boby has secured a conviction for similar offences and received a reward of £10 from the Masters' Association; (3) and whether, seeing that the strike is now at an end, he can, by reducing the penalty or by any other means, do something to check this proceeding on the part of Boby?

MR. ASQUITH: (1) Yes. (2) There were two cases tried at Marlborough Street Police Court, according to Mr. Hannay, in which Boby was prosecutor. (3) Mr. Hannay is unaware whether or not Boby received a reward of £10 from the Masters' Association. Nothing of the kind was suggested at the hearing of either of the cases, and I cannot say whether or not it is the fact. Having read the evidence given in the two cases, I see no sufficient ground for interfering with the Magistrate's decision.

GALWAY AND CLIFDEN RAILWAY.

MR. FOLEY (Galway, Connemara): I beg to ask the Secretary to the Treasury whether, in the agreement between the Government and the Midland Great Western Railway Company for the construction of the Galway and Clifden Railway, the date, as in ordinary agreements, was given for its completion, and how far has that date been exceeded; whether any guarantee was given by the Company for its completion on such date, and if any penalty can be inflicted for any breach of the agreement entered into between the Company and the Government; and whether the number of men now employed on the Clifden section can be given, and if the Government will now at least compel the Company to employ a sufficient number of men to prevent further delay in the construction of the line?

SIR J. T. HIBBERT: The agreement provides that the line shall be completed within the time limited by the Orders in Council. That time—namely, December, 1894—has not been exceeded. There is no penalty specified in the agreement for delay, but the Company are bound to complete the work within the time stated, unless extended by Order in Council. Twelve hundred and forty-five men are at present engaged on the works, and there is no reason for interference.

CLERKS AT WOOLWICH.

MR. JOHN BURNS (Battersea): I beg to ask the Financial Secretary to the War Office what has been the result of the inquiry into the status and remuneration of writers and storehouse clerks employed at Woolwich?

THE FINANCIAL SECRETARY TO THE WAR OFFICE (Mr. WOODALL, Hanley): The rates of pay of storehouse clerks have been increased by 3s. a week. The minimum rate of writers' wages has been raised from 21s. to 23s. a week.

BILGE KEELS FOR BRITISH SHIPS.

MR. GIBSON BOWLES (Lynn Regis): I beg to ask the Secretary to the Admiralty whether, on a recent passage from Stornoway to Greenock, with a calm sea and heavy swell, H.M.S. *Empress of India* rolled as much as 28 degrees, and H.M.S. *Royal Sovereign* as much as 33 degrees, while H.M.S. *Repulse*, all three being in company, only rolled 11 degrees, and whether the *Repulse* is the only one of the three fitted with bilge keels; and whether it is the intention of the Admiralty to fit bilge keels to the *Empress of India* and the *Royal Sovereign*, and to other ships of the same class that may be built in future; and, if so, to what extent this would create any difficulty in the use of existing docks by vessels so fitted?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): After the experience gained some months ago of the rolling of the *Royal Sovereign* and other ships of her type, the Admiralty decided to fit the *Repulse* with bilge keels. The recent rolling of the *Empress of India* and the *Royal Sovereign* has been really what the hon. Member states, while the *Repulse* rolled only 11 degrees or so. Arrangements were made a few days ago to fit bilge keels, as in the *Repulse*, to other ships of the *Royal Sovereign* class. The existing docks can be used by the vessels thus fitted with bilge keels.

THE ALBION COLLIERY EXPLOSION.

MR. PRITCHARD-MORGAN (Merthyr Tydvil): I beg to ask the Secretary of State for the Home Department whether the manuscript of the Report of Mr. Henry Hall, one of Her Majesty's Inspectors of Mines, dated 20th August, 1893, on Explosions from Coal Dust in Mines, or a copy thereof, was sent to or received by the Home Office, or came to the knowledge of the Home Office before being sent to the printers; whether he is aware that the print of the Report was circulated to Members, and was available to the public until the 12th of February last; why such printed Report was not received by or came to the knowledge of the Home Office until the 26th of May last; whether, when the Report came to the knowlege of the Home Office, any special or indeed any instructions were given to the Inspector of Mines for Glamorganshire, calling the attention of the Inspector to the fact that Mr. Hall reported that, of all the dusts tested, that from the Albion Colliery, Glamorgan (the colliery in which so many men lost their lives a fortnight since), excelled all others in violence and sensitiveness to explosion, and this seam has the worst history of any in the Kingdom, upwards of 1,600 persons having been killed in it by explosions since 1845, and whether, following such Report, any steps were taken by the Home Office or any of the Inspectors with a view of minimising the danger in this particular colliery; and whether such colliery will be allowed to resume work without considering Mr. Hall's Report?

Mr. ASQUITH: I have made careful inquiry into this matter. My information is not quite complete, and I shall be glad, therefore, if the hon. Member will postpone the question till Thursday.

IRISH COUNTY COURTS.

Mr. KENNY (Dublin, College Green): On behalf of the hon. Member for the St. Patrick's Division of Dublin, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Lord Lieutenant and Privy Council have yet arranged to hold the County Courts in Ireland more frequently; and whether any further delay will be avoided in giving such commercial facilities in this respect as those existing in Great Britain?

Mr. J. MORLEY: The Committee of the Privy Council have recommended additional sittings of County Courts in several places, and an Order in Council is being prepared to give effect to the recommendations of the Committee. I may add that the changes cannot be given effect to until October next, as the sittings of these Courts are annually fixed in that month.

LONDON SMALL ARMS COMPANY, BOW.

Mr. MACDONALD: I beg to ask the Secretary of State for War whether he has considered the claims of the London Small Arms Company, Bow, to a share of the Government work for this year; and, if so, with what result?

Mr. WOODALL (who replied) said: A contract was made early in 1892 under which this Company is working for the Government during the present year; and a further communication has been made to them as to supplies required in 1895-96.

THE BRENNAN TORPEDO.

Colonel NOLAN (Galway, E.): I beg to ask the Secretary of State for War if any experiments have been made in the last two years in running the Brennan torpedo from steamers; if so, is the Report on this plan favourable; and if orders have been given, or are to be given, for any steamers suitable for running the Brennan torpedo?

Mr. CAMPBELL-BANNERMAN: Experiments have been made of the nature indicated with a fair promise of success, but I cannot properly give any detailed information.

THE NATIONAL GALLERY.

Dr. KENNY: I beg to ask the First Commissioner of Works when the next catalogue of the National Gallery is being published, will he direct that the price paid for each picture which has been acquired by purchase should be inserted in the catalogue under the title of the picture?

***Sir J. T. HIBBERT** (who replied) said: I am informed that it has hitherto been considered sufficient that the prices paid for the pictures should be published in the Director's Annual Report presented to Parliament. The prices being thus accessible to the public, it is not considered that the catalogue, which is compiled for the purpose of giving information of an educational kind, is the proper place for their insertion.

Dr. KENNY: Is the right hon. Gentleman aware that in the Return to which he refers the price is not given?

*SIR J. T. HIBBERT: I understand that the prices are stated in the Annual Report referred to.

DR. KENNY: Is it not a matter of public interest to know the price paid by the nation for pictures?

*SIR J. T. HIBBERT: It might be misleading in a catalogue.

DR. KENNY: But surely it would be some guide to the people as to the value of the pictures.

MR. H. L. W. LAWSON (Gloucester, Cirencester): Is the price given for pictures indicated in the catalogue of any National Gallery?

SIR J. T. HIBBERT: I think not.

DR. KENNY: Is want of a precedent any reason for not doing it?

[No answer was given.]

DUBLIN NATIONAL GALLERY.

DR. KENNY: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether, if the small annual grant to the National Gallery, Dublin, be not entirely expended within the financial year for which it is granted, any balance on hand must be returned to the Treasury; and whether, as this custom is likely to prevent the acquisition by said Gallery of works of a more valuable character, by preventing the accumulation of funds efficient for their purchase, he will endeavour to induce the Treasury to permit the accumulation of unexpended balances in the hands of trustees, so as to enable them to make such purchases as they think most desirable?

MR. J. MORLEY: The Vote for the National Gallery of Ireland, which I may point out is not a grant in aid, is not accounted for by any department of the Irish Government, and the Irish Government has had no correspondence concerning it. I am afraid any endeavours of mine in the direction suggested by the hon. Gentleman would be of no avail whatever, in view of the inflexible rule which requires that unexpended balances, which are not grants in aid, must be surrendered if not expended within the financial year. The Comptroller and Auditor General would not allow any other course.

DR. KENNY pointed out that, as the grant was small, unless accumulation from year to year was allowed, there was no chance of obtaining superior works of art. He hoped the right hon. Gentleman would carefully consider the point.

DUBLIN, WICKLOW, AND WEXFORD RAILWAY.

DR. KENNY: I beg to ask the President of the Board of Trade whether he is aware that a feeling of uneasiness exists among those using the Dublin, Wicklow, and Wexford Railway between Shanganagh and Bray that said portion of that line is dangerous owing to the abrading of the sea cliffs along which the line runs; and whether he will direct an inquiry into the matter with a view to causing the line to be diverted from its present position at this place as it already has been diverted at Greystones, County Wicklow, for precisely similar causes?

MR. BRYCE: The Board of Trade are not aware that a feeling of uneasiness exists among those who use the Dublin, Wicklow, and Wexford Railway between Shanganagh and Bray. The Board have no power to compel the Company to divert their line; but if representations disclosing a dangerous state of things are made to the Board, I will at once direct an Inspecting Officer to visit the locality and report.

In reply to a further question,

MR. BRYCE suggested that if written representations on the subject were made to him the matter would be immediately inquired into.

KILLINEY BAY—REMOVAL OF SAND FROM FORESHORE.

DR. KENNY: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he can explain under what circumstances did the Law Officers of the Crown in Ireland consent to the acquirement by the Dublin, Wicklow, and Wexford Railway Company of the rights of the Crown over the foreshores of Killiney Bay, County Dublin, between high and low water marks; and whether he is aware that the acquirement of said rights by this Company has been destructive of the rights enjoyed for generations by the inhabitants of the neighbourhood to take sand and gravel from the foreshore, a right admittedly without detriment to the general public good, and has caused much suffering and hardship to many industrious persons who earned a livelihood through the exercise of the right?

MR. J. MORLEY: I am informed that there is no foundation for the suggestion in the first paragraph of the question, that the Law Officers of the Crown consented to the acquisition of the foreshore by the Dublin, Wicklow, and Wexford Railway, nor does there seem to be any ground for saying that that railway ever acquired such a right. It has been decided both in England and Ireland that the inhabitants of a district cannot acquire by user any right to remove the sand or gravel from the foreshore. The Irish Chancery Division restrained the public from removing gravel from the Killiney foreshore on the ground that such removal endangered the safety of the railway.

IMPORTED PICTORIAL ADVERTISEMENTS.

MR. FARQUHARSON (Dorset, W.): I beg to ask the President of the Board of Trade whether he is aware that a large proportion of the pictorial advertisements which now appear on the hoardings of the Metropolis are printed and lithographed in America; and if he will cause a separate record of the quantity of such imports to be kept?

MR. BRYCE: No, Sir; I am not aware that the suggestion made in the question is well founded. It would cause much inconvenience to have a separate record of the quantity of these articles imported, and I have no reason for thinking that the quantity is sufficient to make such a record valuable.

MR. TOMLINSON: Could they not be brought under the Merchandise Marks Act?

MR. BRYCE: I do not see what there is to bring them within the Merchandise Marks Act, as they bear no stamp of origin.

THE PLAGUE AT HONG KONG.

MAJOR RASCH (Essex, S.E.): I beg to ask the Secretary of State for War whether a detachment of the Shropshire Regiment quartered at Hong Kong was ordered on the 23rd of May to assist the Sanitary Authorities in cleansing the town; that an officer has since died, and several men have gone sick of the plague; and if such work is a part of the duty of British soldiers serving in tropical climates?

MR. CAMPBELL-BANNERMAN: The troops referred to volunteered for the duty, and, though it involved risk to them of infection, the medical officer in charge agreed with the General in command that the case of the colony was so urgent that their employment was justified. Under the circumstances, the course taken has been approved, and the men of the Shropshire Regiment deserve all praise for their courage and public spirit. I am informed from the Colonial Office that it is not clear that the soldiers who have suffered from the plague were among those engaged in this work.

THE BRENTWOOD SCHOOL SCANDAL.

MAJOR RASCH: I beg to ask the President of the Local Government Board whether he is aware that the late master of the Hackney Schools at Brentwood, Essex, suspended on account of the cases of cruelty to children, is still drawing rations and living at the schools; and whether he would accelerate the investigation, in order that he might be either cleared or otherwise dealt with?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): I am aware that the Superintendent of the Hackney Schools at Brentwood has been suspended from the performance of his duties by the Guardians, and that pending the decision with regard to his case he continues to reside at the school, and receives rations as an officer. The necessary arrangements for the inquiry are being proceeded with, and the inquiry will be held at an early date.

GERMAN SPIRIT AND IRISH WHISKY.

MR. FIELD: I beg to ask the Chancellor of the Exchequer whether the Excise Authorities have any available means of detecting, or exercise any supervision regarding the blending of German spirit with Irish whisky after duty is paid; whether any account is kept of the use to which patent still spirits is put after its manufacture in England, Ireland, and Scotland; whether he is aware that, allowing for the differential duty, it can be produced almost as cheaply as the German stuff, and utilised for blending purposes; whether the authorities will prohibit the blending of spirits in bond; and whether he has yet definitely found out what particular kind of spirit is put into the empty Irish whisky barrels that are filled in Bristol, where, it is stated, 60,000 gallons of German spirit is annually received?

SIR J. T. HIBBERT (who replied) said: The Excise have no control over the blending of whisky after it has paid duty. No such account as that referred to is kept. I cannot answer the third question. I cannot give directions for the prohibition of blending of spirits in bond. The matter was fully gone into by a Select Committee in 1880. The empty casks which have been traced to Bristol from Glasgow have gone either to a distillery, where the marks have been removed, and they have been filled by spirits produced at the distillery, or they have gone to a cooper. The points raised by the hon. Member in this and former questions on the same subject have been thoroughly investigated at my request by the Inland Revenue, and I have forwarded to him the result of that inquiry.

OVERPAID INCOME TAX.

MR. BIDDULPH (Herefordshire, Ross): I beg to ask the Chancellor of the Exchequer if he can inform the House as to what steps he is taking to instruct the authorities of the Inland Revenue Department to give reasonable assistance to persons who are seeking to obtain the remission of Income Tax that has been overpaid? I may explain that some 10 days ago I put a similar question to the Chancellor of the Exchequer, and that in consequence I have received letters from various parts of the country and from persons in every condition of life complaining of the difficulty and obstruction placed in their way in recovering the Income Tax overpaid by them. The Chancellor of the Exchequer asked me to give him an instance of the state of things of which I complained, and I have done so, but I have not yet received any reply from him; and therefore I put my question again.

SIR J. T. HIBBERT: The Chancellor of the Exchequer has requested me to give the following answer to the question:—"I think that the Inland Revenue authorities do now give reasonable assistance to persons who are seeking to obtain the remission of Income Tax which has been overpaid. I am afraid that the process cannot ever be otherwise than troublesome, especially to persons of limited education and business knowledge. I have brought the matter prominently to the notice of the Inland Revenue, but the hon. Member will readily see that an officer of that Department would fail in his duty if he were to repay tax before he had thoroughly satisfied himself that such repayment should be made. It is inevitable that, in a certain proportion of cases, this duty must involve delay in the settlement of claims." Of course, I am not myself able to reply to my hon. Friend's supplementary question.

MR. BIDDULPH: I beg to give notice that, whenever the Chancellor of the Exchequer returns to the House, I shall put another question on the subject, and, if necessary, move the adjournment of the House.

A DEFENDANT'S TRAVELLING EXPENSES.

MR. WEIR (Ross and Cromarty): I beg to ask the Secretary to the Treasury if he will state why Donald Macrae, crofter and carter, of Plockton, Ross-shire, recently summoned for keeping a dog without a licence, was required to appear before the Justices at Dingwall, a distance of 120 miles to and from his home, instead of at Plockton or Balmacarra, where there are Justices; and whether, having regard to the fact that the Inland Revenue Department in this case exceeded its duty and acted in contravention of the law, the case being dismissed, will the travelling and maintenance expenses of Donald Macrae be allowed?

SIR J. T. HIBBERT: I am informed that no Justices' Court has been held at Balmacarra for five or six years. The cause assigned is the difficulty which has existed in securing the attendance of Justices. It does not appear that a Court was ever held at Plockton. This statement seems to receive corroboration from the fact that other cases (not Excise hearings) from Plockton and the neighbourhood are decided at Dingwall. It certainly seems most undesirable that defendants should be summoned to places so far from their homes. Every effort will, in future, be made by the supervisor to obtain hearings locally, and to avoid carrying cases from the neighbourhood in question to Dingwall. I cannot admit that the Inland Revenue Department have in this case exceeded their duty, or contravened the law, and I do not, therefore, see my way to direct that the travelling and maintenance expenses incurred by Mr. Macrae shall be allowed.

ADHESIVE STAMPS ON PRIVATE POST-CARDS.

MR. HENNIKER HEATON (Canterbury): I beg to ask the Secretary to the Treasury whether the Treasury Committee has yet reported upon the question of allowing the public to use halfpenny adhesive stamps upon private cards sent through the post; and whether the Report of the Committee is favourable to that project; and, if so, will he state when the arrangement is likely to come into operation?

SIR J. T. HIBBERT: The Committee referred to has made its Report, but the matter has not reached a stage at which I can make any statement as to the nature of its recommendations or the date at which, if approved, they could be carried into effect.

DEFENDANTS' TRAVELLING EXPENSES.

MR. WEIR: I beg to ask the Lord Advocate whether his attention has been called to the fact that three lads, Farquhar, Chisholm, Duncan Macrae, and Donald Macrae, of Letterfearn, Ross-shire, were summoned to appear at Dingwall (140 miles to and from their homes) on the 21st instant, at the instance of Sir Kenneth J. Matheson, baronet, of Lochalsh, and Mr. Harry Hall, sporting tenant, of Inverinate Lodge, Kintail, on a charge of contravening the Salmon Fisheries Act at Loch Beg on the 30th of May last; and whether, seeing they were acquitted of the charge, their travelling and maintenance expenses will be paid?

*THE LORD ADVOCATE (Mr. J. B. BALFOUR, Clackmannan, &c.): The proceedings in the case referred to were, as stated in the question, taken at the instance of Sir Kenneth Matheson and his shooting tenant. The Crown takes no part in such prosecutions, and I have no power to interfere; but I may say that it is in the discretion of the Sheriff to find a private prosecutor liable in expenses if a motion to that effect is made at the trial, and he considers that the circumstances warrant an award of costs.

BUSINESS OF THE HOUSE.

MR. J. MORLEY: I wish to announce a very small modification in the order of Business. We propose very shortly after 11 o'clock to-night to move to report Progress on the Army Votes, in order to proceed with the Committee on the Parochial Electors (Registration Acceleration) Bill. I believe that this proposal will meet with the approval of gentlemen on the other side of the House.

ORDERS OF THE DAY.

SUPPLY—COMMITTEE.

SUPPLY,—considered in Committee.

(In the Committee.)

ARMY ESTIMATES, 1894-5.

MR. HANBURY (Preston) said, he wished to raise a point of Order. On the last occasion when the Army Estimates were before the Committee Vote 10 was actually put from the Chair, but progress was reported before it was disposed of. It was now intended to interpose Vote 2 and other Votes before proceeding with Vote 10. When Vote 10 was last before the Committee he was appealed to let it go through on the ground of its extreme urgency. It was said it was absolutely necessary, or, at all events, almost necessary that the Vote should be obtained that day or otherwise large public works of great urgency would be delayed. It was now proposed, however, to postpone the Vote until other Votes had been taken. He wished to know whether it was possible to take this course, inasmuch as Vote 10 had already been entered upon.

THE CHAIRMAN: Yes; it has been done over and over again.

1. £290,000, Medical Establishment, Pay, &c.

MR. JEFFREYS (Hants, Basingstoke) said, he desired to draw attention to the way in which candidates for the Army were medically examined. He referred to the matter last year, and he was then told to bring it up in the present year on the Medical Vote. Having waited for nine months for his opportunity, he now proposed to lay the matter before the Committee. He believed that great injustice had been done to one young candidate for the Army in consequence of the system of medical examination pursued, and he believed that the instance was not a solitary one. The candidate he referred to went up for examination some 18 months ago. He was passed "sound" by the medical officer and went in for the literary examination, but unfortunately failed to pass it. He then again passed the medical examination, but again failed in the literary examination. Having passed the medical examination twice, he was encouraged to continue his studies at great expense to his father, and he again went up for examination. The third time he passed the literary examination very successfully, being at the head of the list of candidates for the Cavalry, but he was certified to be unsound by one of the chief medical officers. This gentleman said that he had a slight defect in one eye. It was called a congenital defect, so that it had been born with him and must have been there on both occasions when he was previously examined by the medical officers. Under these circumstances, he thought that great injustice had been done to this candidate, and that there ought to be some more consistent and uniform method of examining candidates. He (Mr. Jeffreys) had heard of cases in which men wishing to become privates in the Army had been subjected to a very slight and cursory examination because they happened to be acceptable to the authorities. In his opinion, a medical examination ought not to be carried out according to the mere caprice of medical officers; there ought to be some hard-and-fast line laid down by which medical men should pass those who were examined as sound or unsound. The candidate to whom he referred was a member of the Militia Artillery. He could train a gun and use it in the field, and he had never known, until he was informed by the medical officer, that he had the slightest defect in his eyesight. Surely some appeal might be allowed from such a decision. He hoped the Secretary for War would tell the Committee distinctly whether he was willing to provide that there should be some uniform and consistent method of examining young men for the Army.

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL - BANNERMAN, Stirling, &c.): The hon. Member has called attention to a case—that of young Mr. Nicholson—which I remember perfectly. What the hon. Member suggests is that, after a candidate for a commission has been examined by a responsible medical officer of the Department over which I preside, I, on being appealed to in the House of Commons to let the young man into the Service, should override and set aside the opinion expressed by the responsible medical officers who examined him, that opinion being confirmed and approved in all respects by the highest medical officers of the Army. I am asked to do this on my own responsibility alone. I was very much pressed in the case of young Mr. Nicholson, having long had the acquaintance of his father, who was for a long time a Member of this House, and I looked into the case. I found that he had a serious defect in his sight—serious not in the sense of immediately impairing the sight, but in the consequences which might follow from it, as it argued a weakness. So far from our Regulations with regard to eyesight as applied to candidates for commissions in the Army being too severe, if there is any fault to be found with them they are not severe enough. In the case of the Navy a boy is rejected if his sight is at all short of perfect. We in the Army do not go so far as that. We admit a certain amount of weakness of sight; but the Inspector General, the head of the Army Medical Department, told me in the most positive terms that he could not recommend any change or relaxation whatever in the Regulations, and that if any change was to be adopted it should be in the other direction. I am very sorry for Mr. Nicholson, as no doubt this decision cuts him off from a career for which otherwise he was well fitted. It is, however, impossible for me to interfere in the way desired by the hon. Member.

COLONEL LOCKWOOD (Essex, Epping) said, he saw the difficulty in which the right hon. Gentleman was placed, and he could hardly expect the right hon. Gentleman to override the opinion of the medical officer. What, however, he understood his hon. Friend (Mr. Jeffreys) to complain of was, that this young gentleman had been twice passed "sound" by other medical officers, and had consequently been encouraged to complete his study at the expense of his father, and that on the third examination he had been rejected. If Mr. Nicholson had been told at the first examination that his eyesight was defective there would have been no ground to complain; but when he had been twice passed, it seemed to be a case of considerable hardship that he should at the third examination be rejected.

Mr. HANBURY (Preston) said, there was a great deal in what the hon. Member for Hants had said, because it did seem hard that a man who had passed twice already the examination of the Army doctors should on a third occasion by another Army doctor be rejected. It was a hard case; but, on the other hand, it was, he thought, an exceptional case. The grievance was mostly the other way—that was to say, that when an Army doctor or Medical Board had declared a man unfit appeals were made to the authorities, and influence was brought to bear on them to get the decision upset. The decision of one Army Medical Board should be final, and he protested against a second being called. He hoped the Secretary for War would put a stop to the objectionable practice of allowing a second Board to be called. There was another point he desired to mention in connection with the medical examinations. He thought the preliminary examinations should be abolished. It was hard on a lad that he should prepare himself for the Army, go through a number of examinations, and then, when he was about to enter, be suddenly told that he was utterly unfit. He now wished to call attention to one or two complaints which had been brought before him by medical officers as to their treatment at the present moment. In the first place, he would ask why they always got the Army Medical Report late? The information as to the state of the Army in 1892 they did not get until 1894. He did not know any Report relating to any Department which was issued to Members so long after the time at which it ought to be presented as the Army Medical Report. Then there was great complaint made—and he thought very properly—as to the constant change of principal medical officers at different stations. He was told that at some of the large stations even within a period of two years there were no less than four changes of principal medical officers. He thought that even at stations like Woolwich there were three; and there was one place, the name of which had slipped his memory, where there had been four. They were told that this was due to retirement and to the medical officers being ordered abroad, but principally to retirement. That raised another and a much larger question, which was this: He could not help thinking that in this Army Medical Service there ought to be a little more promotion by selection and merit than there was. Men only held their appointments by seniority and length of service. After a man had passed an examination to be surgeon-major he simply went up by degrees without any test whatever as to his merits. In these days—whether rightly or wrongly—they were submitting combatant officers to examinations at a much higher stage than that, and he did think that, looking at the importance of having as principal medical officers the best men they could get, there ought to be a little more selection, and mere longevity ought to be tempered with selection. Another complaint the Army medical men made was that they were treated differently to combatant officers in respect to the leave they got. In the case of a combatant officer if he had to go and qualify himself in any special way, the time so occupied was not deducted from his leave, but in the case of the medical officer it was deducted. When the medical officer had to go through what was called "a course of operation in surgery" for instance—which took about a fortnight, and sometimes three weeks—the whole of that time was deducted from his leave. He thought the combatant officers and the medical officers really ought to be put on the same footing. If the medical officers were doing this work in the interests of the Army, he thought it hardly fair that that fortnight should be deducted from their leave. On one particular point he could not speak with definite information himself, therefore he only threw this out as a suggestion. But he had had, bearing on the same subject, a great number of complaints from medical officers, and that was with regard to what was called the Professional Assistant of the Director General at Headquarters, connected with the Medical Department at the War Office. This official drew close on £1,350 a year for pay and allowances, and he had no duty laid down for him in the War Office List and Directory. He sat as President of the Standing Medical Board twice a week, and at other times had to sign requisitions for trusses, and order the examination of medicine bottles, and do similar clerical work. On the other hand, there was a civilian clerk called the Principal Assistant at Headquarters who had a host of details not connected with clerical work which he would be naturally well able to do, but his work was connected with the movement and promotion of medical officers and the Medical Staff Corps, and the arrangement of the roster, &c. As his (Mr. Hanbury's) informant suggested, surely the duties of these two gentlemen ought to be reversed. The clerical work might well go to the civilian clerk, and the work which was more truly medical, connected with the professional assistance of the Director General, dealing with promotions and things of that kind, ought to go to the more highly-paid officer; it was more within the ordinary sphere of his duties. This system, he was told, led to unnecessary expense, although he did not quite see that it did.

MR. CAMPBELL-BANNERMAN asked if the hon. Member could give the name of his informant?

MR. HANBURY said, he should be glad to do that privately. He could not do it publicly, as unpleasant consequences might follow. He might say, however, that his informant was not a medical officer. The information given, however, was backed up by letters of complaint from at least 20 different officers, whose names he did not recollect. They complained, in the first place, that at Malta there were two administrative medical officers of high rank at once at the station, whereas there ought only to be one. They were both drawing high salaries, and one had practically nothing to do. Then he was told that a surgeon major general was now principal medical officer at the district headquarters at Colchester, which appointment had been always hitherto held by a surgeon colonel. Why, he asked, should they have a surgeon major general at a salary of £1,350 a year to do the work which had always been done by a surgeon colonel at a salary of £950? His informant said there were two surgeon colonels at the home district where only one should be employed, the second one having nothing to do. These were technical points on which he confessed his information was meagre. Still, they were points raised by people who understood the subject, and therefore were worth mentioning in the House. Another point was that the Director General of the Medical Department was so much tied down by correspondence, and so on, that he could not go round once a year and inspect the medical stations as he ought to do. The Commander-in-Chief went round once a year, but there were grievous complaints on the part of the principal medical officers and others that they never saw their chief, who was wrapped up in red tape and ministerial details in the War Office, though he might visit a station in the course of the year; yet they maintained that, being Director General, it would be a great advantage to the Service if he could make a point of inspecting the ordinary departments and the men under him more often than he did. This was a point that any civilian could appreciate, and he should think the right hon. Gentleman the Secretary for War would agree that it would be well if arrangements could be made by which the Director General would give less attention to correspondence and clerical details, and more to visiting the medical stations to see that all necessary arrangements were properly carried out.

GENERAL GOLDSWORTHY (Hammersmith) said, he agreed that it would be desirable to have some re-organisation of the Army Medical Department in the way the hon. Member for Preston suggested. As to the strict medical examinations, he thought they were desirable, owing to the fact that the necessities of the Service required that men should go abroad and submit themselves to unhealthy climates, and relieve those who could not bear the strain upon them. Attention had been drawn to a case of hardship where a man had passed two medical examinations, and on the third was rejected. He hoped the Secretary for War would give instructions that mistakes of this sort should not occur again, for it was hard on young men that they should practically lose a great portion of their lives in preparing for a profession which they could not enter. He did not mind how strict they made the medical examination, especially with regard to eyesight, but at the same time he thought that this was a case of hardship. But there were cases in which candidates who had suffered from temporary indisposition should be examined a second time to see if they were experiencing any bad effects. He thought the Army medical stations should be inspected by the principal medical officer just as other departments were inspected by their chiefs.

MR. CAMPBELL-BANNERMAN: As to the question of examinations, let me say this—that naturally it has always seemed to me to be very hard that a parent should incur the expense of preparing a boy for examination, and that a boy should go through the torture of a preliminary examination, and that after all it should be found that he is subject to some medical incapacity. But although it is rather hard, I am afraid that it is inevitable. If the boy is to be examined before the preparation begins and before the medical examination takes place, it will be necessary to hold these examinations all over the country, and it would be almost impossible to keep them uniform. I do not see how a thoroughly effective examination could be conducted in this way, and I do not know how the difficulty could be avoided. It would involve 700 or 800 candidates being examined on the same day, whereas under the present system the examination is only held with reference to those candidates who have been successful in the literary examination. Taking these changes into consideration, I do not see how we can avoid the unfortunate necessity of making the important medical examination come last. But let me say this for myself and those with whom I am associated: the hon. Member for Preston has a way of saying most awful things of the officials at the War Office. He speaks in the widest terms. He says on the slightest grounds, "Oh, these Medical Boards are subject to influence being brought to bear on them." Well, I beg to assure him that he will not find that this "influence" is exerted to any extent. There are cases in which it is used no doubt, but a candidate—or an officer if it is a question of promotion—is examined by a Medical Board which, say, pronounces against him. The man and his friends are not aware that he has a particular ailment or bad health. He goes to some distinguished specialist outside and is examined by him. He produces a certificate from the specialist to say that there is nothing the matter with him. From what the hon. Gentleman said one would suppose that the War Office immediately sponged out the decision of the Medical Board. The War Office is entitled, if they think there may be some ground for supposing that certain elements in the case have been disregarded, to send the opinion of the specialist to the Board and say, "Does that certificate modify your opinion?" Unless the Medical Board modify their Report, that Report remains in vital force against the candidate or the officer, as the case may be. Personally, I have always supported the opinion of the Medical Board, and besides that I find that the medical officers of the Department are of opinion that the decision of the Board should be acted upon, unless there is some special circumstances to modify it. But it is not the pressure of friends or the influence of distracted relatives which lead to the decision being modified. It is the well-supported opinion of some high authority outside, and that itself is not acted upon, but is merely referred to the Board to see whether it alters their view. Of course, I am in favour of there being uniformity in the action of these Boards as far as it is possible. In any experience I have had I have no reason to distrust the Boards in any way, or to believe that they are not otherwise than competent for the duties they have to discharge. The hon. Member for Preston complains of the Medical Report being issued so late, but that is because it is necessary to gather statistics in all quarters of the world, and they have to be tabulated and analysed before any conclusion can be arrived at. I do not know whether the delay is longer than these facts justify, but, at all events, this is enough to account for very considerable delay in producing the Report. Then the hon. Member apparently takes up certain complaints against the management and control of the Medical Department. Now I have seen all the complaints he has made to-day in what are called the Service newspapers, and in certain other newspapers which appear to gather up all the gossip, good or bad, of the men in the Service. I, however, find nothing definite in the complaints. Very often I find a strong animus in the criticisms, very much suggesting the frame of mind which some disappointed officer would be likely to display. At all events, I will take the hon. Member's points one by one. There is the question of promotion by merit. I am all in favour of promotion by merit when it can be done with fairness, and I believe that the present Director General is very anxious that that mode of promotion should be as much employed as possible. But there are great difficulties at present with regard to the higher ranks of the Medical Service. Those difficulties we are endeavouring to overcome by some little arrangement as to the necessity for compulsory retirement at certain ages, but that involves a reference to the Treasury, and is still under discussion. Then the hon. Gentleman suggested that medical officers should have leave with pay for the purpose of study. That complaint has often been made, and I should like to see the change made, but the difficulty is as to the expense. As soon as money can be afforded from other charges I shall be glad to do it. Then the hon. Member brought forward a complaint against the Headquarters Department. With reference to the Medical Headquarters of the Army, the criticisms which I have seen in the newspapers seem to have something in them of a personal feeling against the persons at the head of that Department. I am anxious to say that there can be no more efficient and more fair controller of a great Department than Sir William Alexander Mackinnon. His professional assistant at the headquarters, Dr. Jamieson, is also, as far as my opportunities enable me to judge, a most competent man, and is of the greatest assistance to Sir W. Mackinnon. But there is apparently some sort of a movement going on with a view to alter the relations of the high officers of the Department.

MR. HANBURY: So far as I understand, the complaint is not in any way personal. The complaint of the medical officers is that clerical work is given to a medical officer, and medical work is given to a civilian clerk.

MR. CAMPBELL-BANNERMAN: I was not satisfied that that was the case at all, but I will inquire further. The distinguished gentleman of whom I spoke in such high terms would not continue the system if it was so notorious and absurdly inefficient as that which my hon. Friend described. They have neither of them protested against it, but, as I have said, I am willing to inquire into it. I am satisfied that an arrangement which satisfies them cannot be so utterly unjustifiable as that which my hon. Friend has described. He says also that the Director General ought to move about more and inspect the different branches of the Department himself. Of course, it is very desirable that that should be done if it is neglected to any considerable extent, but I do not believe that it is. However, I will consult Sir W. Mackinnon, and ask him whether he can suggest any re-arrangement of the work which will increase the system of inspection; but I have so much confidence in him and his assistant that I am sure they will not continue a system which is transparently open to these objections.

COLONEL LOCKWOOD (Essex, Epping), referring to the question of the medical examination of candidates, said that the view which suggested itself to him was that if a candidate was not medically fit to be an officer his literary ability was no use to him for that purpose, and if he suffered from any bodily infirmity he was not fit for Her Majesty's Military Service. The matter of the expense might be met by a small fee to be paid by the candidate himself. What he rose for was in reference to another point. Complaints, which he believed to be well-founded, had reached him to the effect that Woolwich Arsenal had not only defective sanitary arrangements, but that its sanitation was thoroughly bad. He should be glad if the Secretary for War would cause inquiries to be made into this matter.

*MR. PIERPOINT (Warrington) desired to bring forward a grievance, which, though it more particularly referred to one individual, concerned also the other Army medical officers, and the individual in question was one who deserved well of his country, and when grievances were found to exist in any branch of the Service they ought to be remedied by the House of Commons. He desired to refer to the case of Surgeon-Lieutenant-Colonel Briggs. The matter was discussed in March of last year; and in order to show that he was not dealing with an officer who was unworthy the consideration of this House, he would read some of the observations which were used by the hon. and learned Member for York (Mr. Lockwood) on the occasion of the previous discussion. The hon. Member for York described how Surgeon-Colonel Briggs entered the Army in 1875, serving with distinction in several campaigns, receiving the medal and clasp, and being mentioned in the Despatches. After the Soudan Campaign Dr. Briggs was promoted to the rank of surgeon-major, and whilst holding that position began all the difficulty which had since befallen him, and all the evil fate which had since pursued him. He referred to the unfortunate connection of Surgeon-Colonel Briggs with the painful divorce case concerning Lord Connemara. He must of necessity, at this part of what he had to say, refer to what the right hon. Gentleman the Secretary for War said concerning Dr. Briggs's retirement from the Army on that occasion. The reason that Dr. Briggs retired from the Army was because he was made a co-respondent in this painful case, and the honour of himself and a lady was concerned. The trial was due to come off in a few days when he received an order to embark for foreign service. He had the choice given him of whether he should retire, or by obeying the order he had received of missing being present at the trial, and of giving evidence in regard to his own honour and in defence of the lady. Naturally, as a gentleman, he preferred the former course, and he retired from the Service in order that he might give his evidence. The case afterwards came on for trial; there was no appearance against him, and he was afterwards cleared of all the imputations which had been made upon his honour. At the time this question was discussed before it was said that the Director General had dealt with Dr. Briggs as he would have done with any other officer, and had reason to believe that Dr. Briggs was taking a course by which, in effect, he would escape his proper share of foreign duty, thereby putting more of that duty on his colleagues. The Director General, therefore, ordered that officer to proceed to India, and finally placed before him the alternative of going on foreign service or retiring from the Army. On this very point he would remind the Secretary for War of an answer given to the Member for West Aberdeenshire (Dr. Farquharson) by the right hon. Gentleman's predecessor, Mr. Stanhope. Dr. Farquharson asked about the re-instatement of Dr. Briggs, and Mr. Stanhope gave the following reply:—

> "Yes, I have further considered the case, and I am of opinion that Surgeon-Major Briggs should not suffer any loss as regards promotion in consequence of an act which was performed under a pressure which no one would have resisted. Surgeon-Major Briggs will accordingly be restored to the seniority he held before retirement."

He should like to say that it would be eminently satisfactory, both to the individual to whom he had referred, as well as to his professional brethren in the Army, if some sort of an inquiry could be granted into the case, so that Surgeon-Colonel Briggs might have an opportunity of stating fully what he had to say on the subject. He now went to the other part of the question, as to whether or not Surgeon-Colonel Briggs was entitled, as being retired, now to receive a pension, he having only received a gratuity. He confessed that, having looked through the Royal Warrant, it seemed to one unconnected with the Army like himself that it was possible almost to defend any course. These Royal Warrants were so difficult of comprehension that they suggested to one the idea of a Chinese puzzle. Article 1,079 said—

> "A Departmental Officer, who on account of distinguished service has been granted under the provisions of Article 417 a higher rate of pay in his rank, or has received a higher rate of pay in consequence of promotion or distinguished service, shall, if in receipt of such higher pay at the time of his retirement, receive a gratuity with retired pay at the rate next higher than that with which his length of service would entitle him."

Of course, the right hon. Gentleman would say that Dr. Briggs was not in receipt of a higher rate of pay at the time of his retirement. That was true, but he ought to have been. When he referred to Article 417, he found it was as follows:—

> "An officer so promoted, *i.e.*, for distinguished service at a seat of war, shall be given the advantage specified in Articles 267 A, 267 B, or 268, of the rank above that attached to his service to Articles 268, 338 A, 339, 339 A, 400, or 400 A, as the case may be, when the officer next below him is given such advantages. In a case of distinguished service in the field, for which an officer may merit special reward, although there may not be sufficient grounds for his promotion, our Secretary of State shall have the power, with the concurrence of the Lords Commissioners of our Treasury, to grant him higher ratio of pay, but without alteration of seniority."

It appeared certainly on the face of that Regulation that the smaller thing was to give a man increase of pay without promotion, and that the larger thing was to give him promotion with the advantages mentioned in these various Articles. Article 267 A, to which 417 referred, said—

> "These ranks shall carry precedence and other advantages attaching to the rank indicated by the military portion of the title."

If Surgeon-Colonel Briggs was not entitled to a higher pay on being promoted, as he was promoted for distinguished service in the field, he should like to know what were the advantages mentioned in these various Articles? because otherwise the promotion was a mere empty honour, giving a man a title without any material advantage whatever. He ventured to say the right hon. Gentleman could not produce any case where any medical officer in the Army had in similar circumstances been promoted and had not received pay. He was aware that the right hon. Gentleman was under the impression some little time ago that there was one case such as he referred to. He should first mention that medical officers of the same rank who were promoted on the same day as Surgeon-Colonel Briggs were in receipt of either larger pay for other offices held or, as in this one case, in receipt of larger pay according to his reading of the Royal Warrant. The one case to which he would more particularly refer was that of Surgeon-Lieutenant-Colonel Allen. He had half-pay as surgeon-lieutenant-colonel under the Indian Government, he was promoted for the same campaign as was Surgeon-Colonel Briggs, and he received a higher rate of pay, although at the time when he commenced to receive sick pay he had actually seen two years' less service than Dr. Briggs. He contended that in a case of this sort any technical or difficult reading of the law should not be applied to a man who had served his Queen and country well, whilst it would be no encouragement to the officers of the Army if they found the War Office was going to defend itself by reference to Regulations remote and almost impossible of interpretation, and technical details.

Mr. CAMPBELL-BANNERMAN was glad his hon. Friend had brought forward this case in so temperate and reasonable a spirit. It was a case in which a great deal of strong language had been employed from first to last. With regard to what he said last year with reference to the possibility of evasion of foreign service, he referred to that in justification of the somewhat strict and severe action which was taken by the Director General of the Medical Staff At the time the Director General was dealing with Dr. Briggs it was his duty to bear in mind that the line that gentleman was taking was such as would lead to his escaping foreign service, to the detriment of some of his colleagues in his Department. That was what he (Mr. Campbell-Bannerman) stated, and it was the true view of the necessity of the duty which lay upon the Director General.

Mr. PIERPOINT: As a general principle, but not applying to an individual case.

Mr. CAMPBELL-BANNERMAN said, if he and the hon. Member were officers in that position, if they were to bring forward a number of reasons for staying in this country and evading foreign service, and if this course was persisted in for some time, that would be a very good reason for the Director General looking very closely into it and testing it as well as he could by every means in his power. The point rather was as to the treatment of Surgeon-Colonel Briggs since last year, and since he was restored to the Army. He need hardly say that the theory of the relations of the War Office to Dr. Briggs being pervaded by the odour of the Connemara case was perfectly absurd. Personally, he had no interest one way or the other. That was to say, he had no interest in the matter, or no sympathy in the least in that case. His Royal Highness the Commander-in-Chief had at last—after having been provoked to it time after time without taking any notice of the attacks made upon him—stated in the most open way that from first to last, neither directly nor indirectly, had he ever been influenced by anything of the sort. It was a complete delusion to think that that case had influenced the matter in the slightest degree. Putting that aside, therefore, and dealing with Surgeon-Colonel Briggs as they should with any other officer, this gentleman applied to retire at a certain rate of pay, and he claimed a certain rate of pay which, according to the Articles and Warrant which the hon. Gentleman had read, could not be given to him. When he was promoted he was not promoted to a higher rate of pay within his rank, but to another rank altogether, and he had the immediate benefit of that increased rank. But he could not receive any higher pay until he had served 20 years, because pay in the medical staff, whether the officer be a surgeon-major or surgeon-colonel, was governed by length of service, not by any other considerations, and Dr. Briggs would not have been in any circumstances entitled to the higher rate of pay of 25s. per day until he had served 20 years, nor on retirement would he be entitled to anything except a gratuity. The fact of his being promoted specially did not alter that circumstance in the least, because, whether in the case of a surgeon-major or a surgeon-lieutenant-colonel, the pay went by length of service. Surgeon-Colonel Briggs had been treated in exactly the same way as the officers who were promoted with him at the same time. Two of them were out of comparison, because of circumstances peculiar to themselves, one being in the employment of the Egyptian Government. Surgeon-Lieutenant-Colonel Allen was promoted under exactly similiar circumstances on the same date, and he was treated equally with him. He applied for promotion at the rate of £1 2s. 6d. per day, which was given alike to surgeon-majors and surgeon-lieutenant-colonels of 15 years' service.

Mr. PIERPOINT: Is Dr. Allen not in receipt of a higher rate of pay now?

Mr. CAMPBELL-BANNERMAN did not know, but Dr. Allen might have longer service than Dr. Briggs. At any rate, he was treated in an exactly similar manner.

Mr. PIERPOINT: He could not have had 20 years' service.

Mr. CAMPBELL-BANNERMAN said, he would make inquiry as to that, but he was informed that the treatment was exactly similar. The individual circumstances might have been different, and he might have had a longer service than Dr. Briggs. At all events, Dr. Briggs had been treated on a principle from which the War Office could not depart, and a principle which was laid down in the Royal Warrants. An officer of this Department could not, until he had served 20 years, receive more than £1 2s. 6d. per day, and could not retire on pension but only on a gratuity. Dr. Briggs had retired on a gratuity, and had received a gratuity, and had received from first to last everything that an officer in his rank and with his length of service could receive. There had been nothing whatever done in his case which would not be done in the case of any other officer similarly situated, and he could assure his hon. Friend that if he doubted it he should be ready to point out to him—because it was too technical a matter to explain to the House—the precise clause in the Warrant, and the precise effect, so that he thought he could easily convince him that the matter was as he had said.

Dr. KENNY (Dublin, College Green) said, he desired to bring before the notice of the Committee a matter of the most pressing importance to the community he had the honour to represent, because he thought that on this Vote would come the question of the sanitary condition of the Pigeon-House Fort in Dublin.

The CHAIRMAN: I think that comes under the Works Vote.

Dr. KENNY: On this Vote can I not raise the question of the main drainage and the conduct of the Government in relation to it?

The CHAIRMAN: Not on this Vote.

Dr. KENNY: There was a Departmental Inquiry into the main drainage, and the Committee of Inquiry included the medical men whose acts we are discussing.

Mr. CAMPBELL-BANNERMAN: There is a Vote (No. 12) for the Army Sanitary Committee. That is the individual Committee to which this matter was referred, and as I am the culprit who referred it, and acted on the advice of such Committee, perhaps the hon. Member had better bring it on upon the War Office Vote in which I am concerned.

Mr. A. C. MORTON (Peterborough) said that, in regard to the case of Dr. Briggs, he, with the hon. Member for York, had given a Notice on the question more than 12 months ago, and they had, as they thought, got the matter settled. It would appear, however, that the matter was not settled, and that the ill-treatment of Dr. Briggs continued. The Secretary for War did not think that Dr. Briggs had been badly treated, but, to his (Mr. Morton's) mind, there did not seem to be any doubt about it. It was all very well for the Director General to excuse his own conduct by saying that there were doctors who tried to escape foreign service. He had no right to make that charge against Dr. Briggs, for if there was one man who had done duty in the Service in foreign parts it was that gentleman. Dr. Briggs had told the authorities why he was required to stay in this country—namely, that it was incumbent on him to defend his own honour in the Law Courts. Notwithstanding that, the Director General made a paltry excuse for harsh treatment, and it was surprising to find the Secretary for War defending that excuse.

Mr. CAMPBELL-BANNERMAN said, the hon. Gentleman was misstating what had fallen from him. He had not said that Dr. Briggs was illtreated on that ground at all. He did not wish to go back into ancient history, and he would merely say that Dr. Briggs was reinstated on the admission that he had suffered under circumstances which did not leave reproach on him. All he (Mr. Campbell-Bannerman) had said, which was made so much of afterwards, was in justification of the strict and almost severe attitude assumed by the Director General, who had to be always on his guard against cases which had a very plausible appearance at the time, and which might have the effect of enabling an officer to escape certain duty.

Mr. A. C. MORTON said, he did not say there were not medical officers in the Army who escaped foreign service, though he had never heard of them. It has not been the desire of Dr. Briggs to do that, however. He was bound, as a man of honour, to stay in England, yet the Director General or the Commander-in-Chief tried to get him out of the country against the interests of Lady Connemara. Everyone knew how badly Lord Connemara had treated his wife and Dr. Briggs, and that at the last moment he failed to come before the Court. The statement of the Secretary of State made the case much worse against the Director General and the Commander-in-Chief. If it was said of the Commander-in-Chief himself that he desired to escape foreign service no doubt it would be right, but to bring that charge against Dr. Briggs was altogether out of the question. It was most improper to attempt to interfere with a witness before a Court of Law and with a man in the position of Dr. Briggs. Doubtless Dr. Briggs had shown a warm temper, but anyone else in his position would have showed irritation and temper. It was for the purpose of screening the vile deeds of Lord Connemara that the attempt was made to get Dr. Briggs out of the country——

The CHAIRMAN: The hon. Member is altogether out of Order in making such statements.

Mr. A. C. MORTON said, the salary of the Director General came under this Vote, therefore he had imagined that these observations would be in Order. However, the case was so well-known that he (Mr. Morton) did not desire to go further into it. So far as he was concerned, he should not have brought it up again to-day. He was glad the hon. Member opposite had done so, and he thanked him for his action, for these medical officers ought to be protected. He should not be afraid on this Vote or on any other Vote to do his duty, and defend the humblest doctor in Her Majesty's Service.

Dr. FARQUHARSON (Aberdeenshire, W.) said, he had taken great interest in this case from the beginning, and had been in communication with Dr. Briggs with regard to it. He must say he regretted the tone the hon. Member for Peterborough had adopted. The hon. Member opposite had brought the case forward most temperately, and he had been fairly met by the Secretary of State for War, and in a calm and dispassionate view of the subject he (Dr. Farquharson was bound to say he believed Dr. Briggs had been treated with justice. He thought Dr. Briggs's claim had been most adequately met, and he unreservedly accepted the statement of the Secretary of State for War. He did not believe that the Commander-in-Chief had been in the slightest degree actuated by the sinister motives that had been attributed to him. He would confess that at one time he held a different view, but he unreservedly withdrew anything he had said to that effect. He thought the hon. Gentleman opposite would be well advised in accepting the statement of the Secretary for War and allowing the matter to drop.

Mr. HANBURY said, the right hon. Gentleman the Secretary for War had disposed absolutely of all the rumours current as to interference on the part of the Commander-in-Chief, and also of the idea that Dr. Briggs had been unfairly treated in the matter. The whole question resolved itself into this: Had Dr. Briggs been treated in the same way as Dr. Allen? The Secretary for War informed them that the treatment had been the same, and if that were so he did not see that Dr. Briggs had received any ill-treatment at all. The whole thing hinged on that. The right hon. Gentleman said they had both been treated alike; but the hon. Member who had introduced the question said that was not so, on the authority of Dr. Briggs himself.

In reply to Dr. Kenny,

The CHAIRMAN said, that he had distinctly ruled that the question of main drainage in Dublin and the action of the Military Sanitary Committee could not be dealt with on this Vote.

*Mr. PIERPOINT said, if he could show the Secretary for War that he had been misinformed as to Dr. Allen would he be willing to reconsider the case of Surgeon-Colonel Briggs, with the view of putting him in the same category as Surgeon-Colonel Allen, who was in India?

Mr. CAMPBELL-BANNERMAN said, he knew nothing about the case of Surgeon-Lieutenant-Colonel Allen, except what had been stated to him. He knew, however, that Surgeon-Lieutenant-Colonel Briggs had received all the money he was entitled to receive under the Warrant—every penny. However willing he (Mr. Campbell-Bannerman) might be to give him, say £1,000, he could not do it. He had no funds with which to do it. He could only give him what he was entitled to—no more and no less.

Mr. PIERPOINT said, that if the right hon. Gentleman would give him the opportunity he would interpret the Rules within two hours as to obviously show that his contention was right.

Mr. HANBURY said, he wished to put a question to the right hon. Gentleman as to the arrangements made for the treatment of the wounded in war. He was informed that very little preparation was made—that those officers and men, whose duty it would be to attend to the wounded on the field of battle, had little preparation in time of peace to fit them for duty. He understood that at the Autumn Manœuvres at the Curragh and at Aldershot it was intended to employ bearer companies and field hospitals, and he should like to know to what extent this was to be done. It was only to be at two stations, and the Army medical officers complained generally that neither they nor the men under them had an opportunity of practising the kind of work they would have to do on the battlefield. They ought to be instructed in the use of hospital boxes and haversacks. Looking at the enormous number of wounded there would be in future battles, this was one of the most important matters the right hon. Gentleman could have his attention drawn to. It was one in which the public took a great deal of interest. Why should they run the risk of their medical officers and staff being unfit to perform the important duties they were called upon to discharge on the battlefield owing to the want of training in time of peace? But not only did the medical officers complain of want of training, they complained, to some extent also, of the inadequacy of their numbers. It was difficult to obtain accurate information with regard to those matters in foreign Services, but he was told that the German Army Corps had twice as many regimental medical officers, twice as many field hospitals, and twice as many beds in the hospitals as there were in our Service. He was informed also that the number of men set apart in our Service for duty in the field hospitals had been very much reduced in recent years. The system was started in 1878, and the staff for each division then was: 8 medical officers, 2 quartermasters, and 142 non-commissioned officers and men. In 1884 the staff was considerably reduced, so that at present there were in attendance on each division of between 8,000 and 10,000 men only six medical officers and 120 non-commissioned officers and men, the quartermasters having been done away with altogether. There was also a complaint as to the small number of attendants in the field hospitals, there being only one to every seven men. In civil hospitals there was one attendant to every three and a quarter patients; and Lord Wolseley, in an article in one of the magazines, expressed the opinion that the smallest number ought to be—one attendant to every five men. There was another important matter in connection with this subject to which he desired to call attention. So far as he knew, at the present moment there was no branch of the Army Medical Service to look after the transport of the ambulance and water casks in time of war. The work was thrown on the Army Service Corps, and as that corps was not entitled to wear the Geneva Cross, they would not be protected under the Geneva Convention in their work of mercy on the field of battle. He thought that the men who were responsible for such work ought to have the protection of the Geneva Cross, and he trusted the Government would take this most important question into immediate consideration.

MR. CAMPBELL-BANNERMAN: I will refer what the hon. Gentleman has said to those who advise me in these matters. But I wish to say, as a general reply to all those complaints which are made in newspapers, and otherwise, and particularly by private Members in the House, that I hope hon. Members will remember that I am not absolutely without intelligent military advisers. To mention only two names, I have as advisers Sir Redvers Buller and Sir Evelyn Wood, and I cannot conceive two men likely to be more alive to every particular requirement for the benefit of the Army. I would appeal to hon. Members, therefore, when they receive letters pointing to the dreadful state of some department of the Army, and to the gross neglect of certain very obvious duties, to remember that there are at the head of affairs such high authorities as the officers I have mentioned. But still, I will bring before them what the hon. Member for Preston has stated, and see whether they agree with him in the matter of the care and of the transport of the wounded on the field of battle. As regards the question of training, there have been a number of men of the medical staff in training at Aldershot for some time. I saw them myself march past at the Queen's Birthday parade, and I was told by officers on the spot that they were doing splendid work, and that the training was of the most useful kind. There is something of the kind also at the Curragh. This is the first year that anything of this nature has been done. It is, no doubt, on a small scale at present; but we are feeling our way, and probably the work of training will be largely extended in the future. With regard to the numbers in the medical staff, the opinion is that they may with advantage be increased, and accordingly we have made a small addition to the medical staff in this Vote. I may add that I have made such an addition as the funds at our disposal will allow.

MR. HANBURY said, the right hon. Gentleman had complained of him for bringing this matter forward——

MR. CAMPBELL-BANNERMAN: No; I did not find fault with the hon. Gentleman; but I cautioned the hon. Gentleman and other hon. Gentlemen to remember when they receive letters, or see stories in the newspapers, that at the headquarters of the Army there are men with heads on their shoulders.

MR. HANBURY said, there were also men with heads on their shoulders outside headquarters. There were the medical officers, and they complained that in time of peace there was no kind of training for the duties they would have to discharge in war. The right hon. Gentleman said there was no foundation for those complaints. But there was at least this foundation, that nothing had been done in the matter till this year. The right hon. Gentleman gave away his whole case when he admitted the importance of the subject, and stated that something had been done this year which had not been done in past years. He thought there was nothing more important than the taking of measures in times of peace, which would ensure the adequate care and protection of the wounded on the field of battle.

*SIR F. FITZWYGRAM (South Hants, Fareham) said, he desired to impress on the Secretary for War the absolute necessity of making some provision by which medical officers who returned home after five years of foreign service should have the opportunity of attending for six months, or certainly for three months, in some of the great general hospitals of Edinburgh and London. Medical science did not stand still, and any medical man who was out of the country for any time and away from general medical practice was liable to fall behind, and the opportunity of enabling him to get abreast of medical science again should be taken when he came home after service abroad. If this were not done the medical officers would go abroad for another five years, so that 10 years would elapse before he could get any opportunity for general practice.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, he was glad to hear from the Secretary for War that steps had been taken to ensure, so far as it could be done by training in times of peace, that the wounded would be properly attended to on the battle-field. They should recollect that a great deal of the fighting, especially in our smaller wars, was done by small scattered bodies of men, for all of which it would be impossible to make complete medical arrangements. It would, therefore, be of considerable advantage if the officers, and possibly some of the non-commissioned officers, of each regiment had the opportunity of subjecting themselves to a course of medical instruction such as was known as "First Aid to the Wounded," so that in cases of emergency, when regular medical help was not available, they might be able to attend to the injured. He would also like to know whether any advance had been made in the shape and construction of the carts for carrying water which were sent out for service in dry countries when the Army was in the field. It was some time since he had had experience of those carts; but they were then most cumbersome, old-fashioned, and inconvenient, and that the water could only be obtained from them very slowly. Old officers would recognise how necessary it was in the interest of discipline, that the means of supplying water in the course of an engagement should be as rapid and as convenient as possible, for there was nothing so hard as to maintain discipline in a crowd of men half-mad with thirst, surrounding those carts and longing to get at the water, during a lull in the fighting.

*MR. PIERPOINT hoped the right hon. Gentleman the Secretary for War would not think him too persistent with regard to the case of Dr. Briggs; but he desired to point out that the right hon. Gentleman had made no reply to the suggestion he had thrown out that the case ought to be referred to some Commission of Inquiry.

MR. CAMPBELL-BANNERMAN said, he did not see the need for an inquiry. The question had been settled. Dr. Briggs had been restored to the Army, and now, at his own request, had been retired. With regard to the question about the water-carts, he understood that a new water-cart had been adopted and made in considerable quantities, and was believed to be the very thing that was required. The suggestion of his hon. and gallant Friend that there should be some elementary instruction in the care of the wounded in piping times of peace was a good one, and he would bear it in mind. He also agreed with the hon. and gallant Member for Fareham that medical officers who were on foreign service were liable to get out of touch with the progress of medical science, but the question of finances really stood in the way of carrying out the suggestion of the hon. and gallant Member.

GENERAL GOLDSWORTHY (Hammersmith) desired to say, in reply to the right hon. Gentleman the Secretary for War, that they did not forget that there were good men at the head of affairs at the War Office. But what they complained of was that some of the recommendations of those men were not attended to, but, for financial reasons, were placed on one side. He was not referring to the present Government in particular, for the complaint had to be made in regard to every Government. He would say further, that the observations which were made in the course of this Debate were made in a friendly spirit, and were intended to point out, in the interest of the Army, serious defects in its administration.

Mr. A. C. MORTON said, that last Session he had asked five or six questions on the subject of the training of the medical staff, the result of which were that the Secretary for War had promised that the training would be commenced this year. He knew that something had been done in that direction, but he was sure that everything that ought to be done had not been done. He could not understand what the right hon. Gentleman meant by "newspaper stories." If the right hon. Gentleman referred to him, he could tell him that he had got his information, which indeed the right hon. Gentleman had admitted to be correct, from a different source altogether. In any case, sneers at the newspapers were out of place, because the Army was indebted for many of its modern reforms to the exposure of evils by the newspapers. The training of the medical staff was a very important matter indeed, for there was a strong feeling in the country that the rank and file should be treated in the field of battle and elsewhere just as well as the officers. He was not satisfied that everything that ought to be done had been done, and he therefore hoped that the War Office authorities would pay more heed to the complaints and recommendations of the surgeons who went about amongst the men, and best knew their needs and requirements. He noticed in the Votes that the forage allowance of the surgeon-major-general was 7s. 3d. per day; of the surgeon-colonel 4s. 11d. a day, and of the other surgeons 2s. 7d. a day. He could not understand why there should be this difference in the allowances. Did the horse of the surgeon-major-general eat more, or was he fed in a different way from the horses of the other surgeons? His own opinion was that the horses of the ordinary surgeons who did the work ought to be better treated and fed than the horses of the mere figureheads.

Mr. CAMPBELL-BANNERMAN said, the explanation of the differences in the allowances was that the surgeon-major-general had more horses and required more horses than the ordinary surgeons.

*Sir G. CHESNEY (Oxford) said, the replies of the right hon. Gentleman the Secretary for War on this Vote confirmed him in the opinion which he had long held, that a change in the system of dealing with the Military Estimates was very much required, both in the interests of the Army and the interests of the country.

The CHAIRMAN: The hon. and gallant Gentleman is not in Order in discussing generally the mode of presenting the Estimates. He must confine himself to the Medical Service Vote.

*Sir G. CHESNEY said, he would move to reduce the Vote for the Medical Service by £500, because he felt that the Committee had not sufficient evidence before it to form an opinion of the merits of the Vote. They had a number of medical officers serving at home and abroad, but they had no means of forming an opinion as to the reasonableness or otherwise of their services. The fact was that the business of Supply was practically crowded out by the other business of Parliament, and he submitted that it would be a very great improvement if this particular Vote and certain other Votes——

The CHAIRMAN: Order, order! The hon. Gentleman must confine himself to this particular Vote.

*Sir G. CHESNEY said, he would do so, but he would suggest that it would be a great advantage to the Public Service, if not to the Committee, if the right hon. Gentleman would refer these Votes to a Select Committee for inquiry and extension.

The CHAIRMAN: Those are questions for the House, and not for the Committee, on this particular Vote; the object of the Committee now is to discuss the items of this Vote.

*Sir G. CHESNEY said, he understood that one of the first duties of all Members of the House was to take part in Supply, and his contention was that they had not the information before them on which to form an opinion on the merits of the question. The House had got into the habit of passing these Votes upon inadequate information, and they owed a duty to their constituents and to the ratepayers to see that the business of granting Supply should be properly performed; and he therefore ventured to submit to the right hon. Gentleman that this Vote should be referred to a Committee to examine it with a view——

THE CHAIRMAN: I have already told the hon. and gallant Gentleman that that is out of Order.

MR. ARNOLD-FORSTER (Belfast, W.) said, he should like to ask the right hon. Gentleman to give them some further information about a matter he had already addressed to him once this Session, and that was whether provision had or had not been made for the annual training regarding medical transports. At the present moment there was absolutely no transport at all for the Army Medical Service in time of war, and consequently the whole of the waggons, &c., would have to be furnished upon the outbreak of war. He asked some time ago what arrangements were made, and he was informed that the Army Service horses and drivers were allocated to the hospital corps in peace, and that practice would be followed in time of war. He asked if that practice was followed by any other Army in Europe, and whether members of a combatant corps would be permitted to wear the Geneva Cross and be regarded as forming part of the transport of the Medical Army Corps. The right hon. Gentleman told him it was the fact that in the other Armies abroad the practice was adopted, and that there was no doubt that the Geneva Convention would give the necessary permission. He was sorry to say he did not take advantage of the opportunity given him by the right hon. Gentleman of consulting with an officer in the Department, but he believed there was some misconception on this point. It was true there were certain persons who were allowed to wear the *brasseur* of the Geneva Convention, and if not absolutely entitled they received protection under fire. But there were two *brasseurs*, one a temporary *brasseur* which was given to the men employed in the removal of the wounded after a battle, but that was mainly to protect them from being shot as deserters, and to escape the charge of malingering. There was also the *brasseur* of the Convention, which was given to all the men who were properly enlisted in the medical corps. The question was what they were to do in their own Army in time of war. Hitherto their wars had mainly been with semi-savages. In the Boer war the Boers refused to recognise the Geneva Cross in the case of transport drivers who belonged to a combatant corps, and he (Mr. Arnold-Forster) thought they were justified when these men might be engaged one day in transporting medical stores and the next in transporting ammunition, and therefore they ought not to be recognised as non-combatants. If the difficulty was to be got over in time of war they must contribute a certain number of drivers and horses who were now on the strength of the Army Service Corps and assign them to the Army Medical Corps. He admitted this was a difficult operation, because every man and horse they assigned for this duty must be taken from the Army Service Corps as it existed at the present time, and the difficulty he imagined would be in regard to the provision that was proposed to meet the demand from members of the Reserves. He presumed the matter would have been well thought out, though he had not seen any statement to the effect that it had been done or was contemplated. He should therefore be glad if the right hon. Gentleman, in the interests of the Medical Service, would inform them what arrangement had been made and what shrinkage it would cause in the Transport Service and in the Army Service Corps. There would have to be a very large increase made in both Services in case of mobilisation. He hoped the right hon. Gentleman would be able to give them some information on these points.

MR. CAMPBELL-BANNERMAN: Perhaps my hon. Friend will allow me to make some further inquiries into this matter. The point raised is one of very great importance, but I am not in a position to answer it now.

MR. GIBSON BOWLES (Lynn Regis) said, there were two or three small matters he wished to ask a question or two about, and the first of these came under Sub-head 3. He had a friend an apothecary, and he pointed out that if reference was made to the appendix apothecaries ranked by their pay relatively with surgeon captains and surgeon lieutenants. This friend of his pointed out that whilst the surgeon captain only got 15s. a day the apothecary got 18s. a day, and he also said that they were not adequately considered in their relation to other ranks. There were surgeon captains, surgeon colonels, and surgeon generals, and why should there not be an apothecary captain, an apothecary colonel, or an apothecary general? [*Laughter.*] Hon. Members might laugh, but the one was not more laughable than the other. If they had a surgeon who preferred to be called a captain, a colonel, or a general he could imagine the same ambition animating the breast of an apothecary. He understood there were two apothecaries, but that the one at Woolwich was to be abolished, and if so who was to make up the medicines? His friend pointed out to him that the compounding of medicines was of the utmost importance, and that the lives of very many persons might be at the mercy of an apothecary's mistake, and his friend claimed that these apothecaries should be continued, and therefore he asked why the remaining apothecaries of England were to be abolished? Then he came to the question of the medical staff, and in regard to this matter he found that the postal expenses amounted to the sum of £1,050 in the year. Taking the instance of Ireland, there he found the postage was put down at £250 during the year. That seemed to be an enormous sum. Assuming they were prohibited from using halfpenny postage-cards, that would represent 60,000 letters in the course of the year. What could be the necessity of writing 60,000 letters from Ireland to England? Was it that the system was too much centralised, that no one was allowed to do anything without first referring to London? If so, here was a case in which much money might be saved and the efficiency of the Service greatly increased. He thought when the Committee came to realise that £1,050 was put down as postage they would see what an enormously extravagant sum this was, and from it would be able to judge how extravagant all these items were. His third and last point was with regard to civilian medical practitioners, the cost for whom was put down at £7,600. He asked why this was? He could perhaps suggest a reason for it, as he had some experience of Army doctors, not upon his own person, but through living in places where these surgeon captains, colonels, and generals were stationed, and his experience was that wherever the officers could find a private practitioner they did so. He hoped this was not creeping into the Service generally, and if it was it ought to be altered. When they had a staff of Army surgeons he could not see why they should employ these private practitioners at all.

MR. CAMPBELL-BANNERMAN said, that the civil practitioners were only employed at those scattered stations where the Army surgeon was not available; but he admitted that the Estimate did seem rather a large amount. With regard to the apothecaries, he was glad to say they were an expiring body, and as they ceased their places were taken by a class of non-commissioned officers who were called compounders of medicine, and this was supposed to be a better arrangement.

MR. GIBSON BOWLES said, he thought it was extremely dangerous to hand over the compounding of medicines to these practically untrained men. The compounding of medicines should be done by trained persons who knew a poison from a blue pill.

MR. CAMPBELL-BANNERMAN said, these men were better trained than some of the old apothecaries.

*SIR A. ROLLIT (Islington, S.) thought that one observation made by the hon. Member for Peterborough (Mr. A. C. Morton) ought not to be passed over in silence, and that was when the hon. Member referred to the want of care and solicitude for the men on the part of their officers. If it was once the case it certainly was not at the present time, and so far now from there being any want of care and solicitude, the very opposite observation applied. He had taken some interest in the matter of ambulance work, and he thought the House was indebted to the hon. Member for Preston (Mr. Hanbury) for giving prominence to this question of practical exercise in medical skill and training, and he could not help thinking that a little knowledge of ambulance work in the Army generally would be highly advantageous. Men might, for instance, be taught first aid and how to act as bearers. He also thought that great advantage would accrue not only from the lectures that had been suggested, but from instruction in physiology, and he hoped this point would not be lost sight of. He was glad that the right hon. Gentleman had taken seriously the question of transports and the immunity of the men when engaged in this work. It was a question that demanded very serious consideration, as grave doubts existed on the subject; and the sooner they were settled by International Convention the better. He would not go into the point which had been ruled out of Order with regard to the examination of the Estimates by a Select Committee, but he thought he might say, without being out of Order, that the method of dealing with the Estimates did not give a real and effective check to the over-expenditure; therefore, if they could be referred to a Committee for examination, reserving questions of policy for the House, it would be most advantageous.

Mr. BRODRICK (Surrey, Guildford) said, that in regard to this point——

The CHAIRMAN: The hon. Member must not pursue that subject; it is not in Order.

Mr. BRODRICK said, he only wished to make an observation which was germane to this Vote, and he thought it would not be out of Order. Whatever might be the course pursued with regard to the Estimates generally, with regard to this Vote it had been most carefully overhauled by a Committee of the House of Commons. This was one of the Votes to which great exception was taken in 1887, and it was examined, both in that year and the following year, by Lord Randolph Churchill's Committee, and an opinion was expressed of considerable weight—namely, that having in view the large increase in the Medical Service during the Egyptian War, the time had come when considerable reductions should be made. That was taken very much to heart by his right hon. Friend the late Mr. Stanhope, who committed the Vote to a Committee of the War Office, which went into the matter, not to see how it might be reduced, but to ascertain what was necessary to put the Medical Service in an efficient form to go into the field. He had not the Estimate before him, but he knew the inquiry resulted in a great reduction, and that the Vote had kept very much on the same level ever since.

Sir R. TEMPLE (Surrey, Kingston) said, before they passed this Vote there were one or two questions he wished to ask, and he trusted the right hon. Gentleman would be able to answer them offhand. They related to items under Sub-heads E and F. Under Sub-head E the cost of medicines was put down at £16,000 for this year, and it was exactly the same amount last year. He thought it was somewhat peculiar that it should be exactly the same year after year, but he dared say it was susceptible of explanation. With regard to the contractor or contractors with whom the War Office was in the habit of dealing, he might remind the right hon. Gentleman that in previous years there had been considerable questions on this point raised before the Committee of Public Accounts, but the question had not been raised this year, otherwise he should not have brought it before the Committee. In previous years there were lengthened discussions upon it from the fact that the War Office had always dealt with one particular firm. That particular system might have its merits, but it inevitably aroused jealousy outside, and the question before the Committee was whether the contract to some extent should not be thrown open. Perhaps the right hon. Gentleman might be able to give them a satisfactory answer, and at the same time perhaps the right hon. Gentleman would explain how it was that exactly the same sum was taken year after year. The other matter related to Item F, appropriations-in-aid. Here again the same amount was taken as was taken last year—namely, £12,000 odd. Might he ask how these appropriations-in-aid were derived? No doubt they represented receipts, the sale of stores, or were derived from income to the Medical Body. There was an increasing jealousy in auditing the accounts in regard to these appropriations-in-aid, and if the hon. Member for Peterborough (Mr. A. C. Morton) was in his place he would bear him out in that. Before he resumed his seat he would like to ask whether they were to understand that the very important question raised by the hon. Member for Belfast (Mr. Arnold-Forster), as to the immunity of the transport staff in time of war, whether that immunity from being fired upon or treated as combatants had received full consideration?

Mr. CAMPBELL-BANNERMAN said that, taking the points raised by his hon. Friend, the medicines were now supplied by open tender; that was to say, that certain chosen firms were adopted, their premises were inspected by medical officers, and the drugs certified to be of the proper description. The same principle had been adopted in Ireland, so that there was no longer the same monopoly that existed formerly. The next point of the hon. Member was as to the appropriations-in-aid. These arose in various ways—sale of stores, &c.—and the amounts had practically stood at the same figure in the last few years. The other question was in regard to the point raised by the hon. Member for Belfast (Mr. Arnold-Forster). He would make full inquiry into the question raised by the hon. Member as to the immunity of the Transport Service in time of war, and he would give the information required upon Report.

SIR R. TEMPLE (Surrey, Kingston) asked how it happened that the amount spent on medicines was the same every year? He also inquired whether the contracts for the supply of medicine were open.

MR. CAMPBELL-BANNERMAN stated that medicines were supplied to the Army by open tender, limited to certain chosen firms whose premises were visited by Inspectors. The same system prevailed in Ireland, and its results so far had been satisfactory. He would make full inquiries as to the immunity of transport, and would, upon Report, give the desired information.

MR. HANBURY asked, with regard to contracts, whether the contract for surgical instruments had been at all enlarged or left open?

*THE FINANCIAL SECRETARY TO THE WAR OFFICE (Mr. WOODALL, Hanley) said, the contracts were made on the same principle, the articles so obtained were subjected to strict inspection, and the decisions were arrived at after very careful calculation as to the capacity of the firms tendering to fulfil the contracts, and the competitive prices.

Vote agreed to.

2. Motion made, and Question proposed,

"That a sum, not exceeding £600,000, be granted to Her Majesty, to defray the Charge for the Pay and Allowances (exclusive of Supplies, Clothing, &c) of the Militia (to a number not exceeding 135,743, including 30,000 Militia Reserve), which will come in course of payment during the year ending on the 31st day of March, 1895."

MAJOR RASCH (Essex, S.E.) said, he had no desire to set himself up in opposition to distinguished military authorities on this subject, but having had 10 years' experience as a cavalry officer he desired to say a few words. He pointed out that whereas the Army Reserve was for the Army and the Naval Reserve for the Navy, the Militia Reserve was not a reserve for the Militia, but at once went to the Army on a declaration of war. This took away 30,000 men, and other reductions previously mentioned by the hon. Member for Belfast brought down the nominal 125,000 available men of the Militia to something like 40,000 bayonets. Moreover, this force was without cavalry, artillery, or transport, and possessed no means for mobilisation, while half the officers only used the Militia as a stepping-stone to the Line. He could not therefore help thinking that the hon. Member for Belfast was not very far out in describing the Militia as a patent and recognised fraud. Anyone possessing practical knowledge of the subject would agree that fraudulent enlistment was also a cause of considerable weakness to the Militia, while the system of inspection was so ineffective that it really was little more than a fraud and a farce. A man with knowledge of the various times at which different regiments were called out for training might enlist in half-a-dozen, so that the Secretary for War would be counting the same man as six efficient soldiers when he was probably in reality not one. No doubt the Secretary for War had endeavoured to stop this fraud on the country, but the only way he could hope to succeed would be by calling a number of regiments at the same time. Another point was that the same battalions should not be constantly picked out for training at Aldershot. When he was there he always saw the same regiments sent down, for the purpose, it seemed from their appearance, of disgusting the Regulars with the Militia. Then, promotion should be made interchangeable in both battalions, as the regiments were territorial. If those suggestions were carried out we should get a more valuable Force on which we should be able to rely.

*LORD BURGHLEY (Northampton, N.), on the question of appointments to the Militia, drew attention to the increased cost to parents of getting their sons into the Army as officers, and condemned the present system of mechanical preparation for examination by "cramming." A few years ago the cost of putting a young man into the Army was £450, for his commission and perhaps £50 for preparation for examination. It was now £1,000, taking three years as about the period taken in passing examinations. Young officers entering Militia regiments were, in addition, handicapped by expenses, and the country on that account lost the services of suitable young men. It would be a great advantage if service in the Militia could count towards obtaining a commission in the Army. By the "cramming" system young men were not properly educated. The country did not get, therefore, proper service, and the whole system was carried on in such a way that only men of a certain class got into the Army.

MR. COCHRANE (Ayrshire, N.) suggested that it would be easy to reduce the number of "black sheep" in the Militia by sending round non-commissioned officers to the different regiments in training, so that the men who had been guilty of fraudulent enlistment might be picked out and punished. He had often found that the removal of those "black sheep" had benefited the discipline of the company he commanded. Officers were always glad to get them taken away as a nuisance. Having been for some time with the Militia, he could say that it comprised many good, well-conducted regiments, of far finer materials indeed than many in the Line. For chest measurement, general physique, and drill they compared favourably with any Line regiment in the Service. He quite agreed with what had been said by the hon. and gallant Member for Essex as to the inutility of the inspections. He did not think the suggested interchange of officers between the battalions desirable. The headquarters of his regiment were in Stirling, and the rest of it in Renfrewshire. Militia officers, as a rule, were not very anxious to get into the Army; they knew they could leave the Service at any time, and they did not intend to spend their days in the profession. The retirement system was unsatisfactory. A great deal might be done in the non-drilling season to give the men a little musketry practice, as was done in the case of the Volunteers, who were able to get their practice at a very small outlay. If a few of these general ideas were acted upon by the Secretary for War he would get a valuable and cheap body of men at a cost of £13 6s. per head, as against the many times greater cost of the Regular troops.

*MR. RENTOUL said, he desired to mention the case of Colonel Stewart, commanding the Donegal Artillery Militia, whose headquarters were at Letterkenny. Two or three weeks ago he had put questions to the right hon. Gentleman the Secretary of State for War, and he gathered from the answers he then received that the right hon. Gentleman thought that he (Mr. Rentoul) was not in full possession of the facts; but the answer given showed that it was the right hon. Gentleman himself who was not in full possession of the facts. At any rate, his facts and the right hon. Gentleman's facts were remarkably different. This was an extraordinary case; and in order that the Committee might understand it, he would explain, first, that Colonel Perry commanded the Artillery of the District and Colonel Stewart commanded the Donegal Artillery. Colonel Perry, in transmitting a Report in reference to two of Colonel Stewart's non-commissioned officers of the Permanent Staff, writes—

> "I would further invite the attention of the G.O.C. to Colonel Stewart's general remarks, the tone of which I consider most improper and unfair, as it shows a very decided personal animus towards the Members of the P.S."

That was signed by Colonel Perry; and there he made a most serious charge against a man in Colonel Stewart's position—namely, that he, an officer of rank and a gentleman of very high standing in that county, would be guilty of personal animus against two men who had been in the first instance private soldiers, and were now sergeants—men, of course, in a totally different rank of life to Colonel Stewart; and of course if he were acting as stated he would be acting disgracefully and would be unworthy to command a regiment. Now, he (Mr. Rentoul) would read to the House what Colonel Stewart had written in reference to the matter on the 31st January, 1894, to the Commanding Officer (Colonel Perry) for transmission:—

> "Sir,—I have the honour to request that you will forward for submission to the proper autho-

rities this my application for the re-transfer to the Regular Forces of the undermentioned non-commissioned officers of the Royal Artillery, who belong to the P.S. of the unit under my command,"—

Then the names were mentioned, which he (Mr. Rentoul) would not give, but would call them A and B—a company sergeant-major and a sergeant on the permanent staff of the regiment—

"on the ground of their inefficiency and indifferent conduct."

As regarded A, Colonel Stewart said—

"I have repeatedly applied through you for his re-transfer, commencing with my letter dated 25th July, 1891, in which I stated my opinion that this N.C.O. was unfit for his position, and that he had been recently tried by District Court Martial for drunkenness on the line of march, when the regiment paraded at Letterkenny on 21st May, 1891, for embarkation. I have to refer you to my letter, dated 1st June, 1893, calling attention to the serious inefficiency of the P.S., in which I enclosed a certificate from the medical officer of the unit as to this N.C.O.'s state of health, and in which I stated that for the preceding two years A had only been an encumbrance. Again, he was on the 11th October, 1893, made a prisoner on charges of, first, absence from a sergeants mess-meeting when treasurer, and, second, gross irregularities when treasurer, and was severely reprimanded. With further reference to this N.C.O. I have also to quote my letter of 9th November, 1893, and reply dated 12-12-93 to A.A.G.'s minute dated 22-11-93 on my letter of 9-11-93. Regarding B, I beg to enclose copy of your memo. 4309-93, dated 6th of January, 1894, together with my reply thereto, from which it appears that you consider him quite incompetent to perform his most elementary duties. He joined the P.S. on 10th of June, 1893, at Letterkenny, being in possession of A.F.B. 241. He was drunk on duty on the 30th November following, and severely reprimanded. I have also to invite attention to my memo. of 26th November, 1893, in reply to yours of 7-11-93, copy enclosed. In view of the fact that the Donegal Artillery Militia is under orders to train at Harwich this year, the training to commence on 9th May, I am especially anxious, and for obvious reasons, that each member of the permanent staff should be efficient in his duties, and eligible as regards health, conduct, and appearance. The N.C. officers I have named herein, I beg to repeat, offer but an evil example to the militiamen, and their presence with this unit I deem to be absolutely prejudicial to its discipline, and this opinion applies, if possible, in an intensified degree to A."

That letter was signed by Colonel Stewart. The Committee would observe that the charge made was one not merely of personal animus, but of very decided personal animus towards the permanent staff as a whole. But the fact was, that Colonel Stewart only referred in his letter to two individual members of the staff, both of whom had been punished for drunkenness, and one for drunkenness on the line of march, and he also was a prisoner and punished for having made away with the funds of the sergeants' mess. Both men had, moreover, been found fault with and objected to by Colonel Perry and General Black, commanding at Belfast. One of the men applied for transfer to the Volunteers, but he was refused by General Black on account of his inefficiency and his entire unfitness for the Volunteers. The other non-commissioned officer was sent by Colonel Stewart to Colonel Perry, who reported on the 6th January, 1894—

"The man you have sent to me is an inefficient man, totally ignorant of infantry drill."

Consequently the proof of the inefficiency of this man came from Colonel Perry himself on the 6th of January, yet on the 31st of the same month, when Colonel Stewart reported this sergeant as inefficient, Colonel Perry wrote to headquarters to the effect that Colonel Stewart was guilty of very decided personal animus towards the permanent staff. Now, the House would observe the astonishing fact that the first Report of the inefficiency of this man came from Colonel Perry himself. As military Members of the Committee well knew, the permanent staff of a Militia regiment was made up of 20 or 30 soldiers detailed from the Regular Army in order to train Militiamen in their duties, but it was only against two members of the staff that Colonel Stewart complained. Colonel Stewart naturally took the strongest possible objection to the Report of Colonel Perry, for he believed it to be absolutely false and without a shadow of foundation in any shape or form. He therefore went to the authorities at the Horse Guards, and was advised by them to take no further steps until he heard from them. As two weeks passed and he received no intimation he wrote for the return of his documents. Next he wrote to Colonel Perry, under date 16th of March, 1894, who had made this grave charge against him, and who was his immediate superior officer, and through whom, of course, he had to communicate with the higher authorities, denying the accuracy of the allegation, and pointing out that he had never even seen one of these men towards whom he was accused of having shown personal animus.

He further asked for a Court of Inquiry in accordance with the Queen's Regulations, under which an officer was empowered, if he thought himself wronged by his commanding officer, to make such a request. This letter was written on the 16th of March, and another on the 2nd of April, and a reply was subsequently received from the General Officer commanding in Belfast, stating that he agreed with Colonel Perry in objecting to the tone of Colonel Stewart's letter. At about the same date a letter was received from Lord Wolseley. It was addressed to the General in command at Belfast, and was to the effect that he saw no necessity for a Court of Inquiry being convened, whereupon Colonel Stewart applied for the redress of a wrong under the 42nd section of the Army Act, which letter of Colonel Stewart crossed the letter from Lord Wolseley. To this latter letter of Colonel Stewart Lord Wolseley replied that the matter was closed. Now, had Colonel Stewart been in the wrong, no doubt a Court of Inquiry would have been granted. All Colonel Stewart desired was an investigation at which he could be present, and if then he was found to be not absolutely right he was quite willing to be relieved of his command, or to be punished in any other way. He (Mr. Rentoul) did appeal to the Secretary for War to give his serious attention to this question. Did not the right hon. Gentleman consider that a gross, grave, and shocking charge had been made against Colonel Stewart in accusing him of personal animus towards men who had risen from the ranks? It was a disgraceful charge, which Colonel Stewart declared to be utterly false and entirely without foundation. Would the right hon. Gentleman look upon a letter such as Colonel Stewart's as disrespectful if addressed to him by a subordinate? The fact was that the letter was rightful in tone in every way. The charges made against Colonel Stewart were absolutely and entirely untrue. There was surely something very rotten in the state of affairs under which such a thing occurred as that Colonel Stewart's immediate superior officer accused him of personal animus, while Colonel Stewart replied—in effect, accusing his superior officer of absolute falsehood in the matter. There ought certainly to be a further investigation into the matter.

Mr. CAMPBELL-BANNERMAN said, he was not very anxious to interfere with the authorities in the matter of this quarrel. It was quite possible that the expression "personal animus" was a strong one, and personally he held it was too strong to have been used. But the general question they had to consider was the condition of the regiment, and was the permanent staff in the condition alleged by Colonel Stewart?

Mr. RENTOUL: But Colonel Stewart makes no charge against the permanent staff.

Mr. CAMPBELL-BANNERMAN: He did make one.

Mr. RENTOUL: No; he only made a charge against two men, asking that they should be removed.

Mr. CAMPBELL-BANNERMAN: On the 2nd of March, 1894, Colonel Stewart saw Sir Francis Grenfell at the War Office, and said the permanent staff was composed of men from the Royal Artillery of bad character and bad conduct.

Mr. RENTOUL: Referring, of course, to these two men.

Mr. CAMPBELL-BANNERMAN: No, to the general permanent staff.

*Mr. RENTOUL: But the charge made against him of personal animus was made on the 17th of February, 1894, and so could not be affected by any conversation held on the 2nd of March. Besides, Colonel Stewart absolutely denied ever having made such a charge to Sir Francis Grenfell, and it was odd that he should make it in conversation when it had never been made in writing. It was easy to mistake or misquote conversations, but hard to get away from a voluminous correspondence, and the authorities must be hard pressed when they quoted a conversation of March 2 to account for a letter written on February 17. No wonder a Court of Inquiry was refused if this was the sort of evidence that would be put before it! The fact was, Colonel Stewart was absolutely in the right, and there was no answer possible to his just request for redress.

Mr. CAMPBELL-BANNERMAN said, he preferred to deal with the somewhat larger aspects of the case. There was a general accusation against the permanent staff made to the Deputy Adjutant General at the War Office, and the course which the War Office had taken, and of which he approved, was to direct that the regiment should be placed under strict supervision. The General Commanding the Eastern District had been directed to look into the matter, and to form an opinion as to the condition of the regiment. That course at once removed the matter from those mere local disputes to which the hon. Member had referred. The General Officer Commanding in Belfast, and the Field Marshal Commanding in Ireland, agreed that it was very undesirable to reopen the case. The point of discipline having been dealt with, there remained merely the question whether the regiment was efficient, and that point would be best settled by the course which had been taken. He did not think that any good purpose could be served by bringing up the disputes between the two officers concerned, Colonel Perry and Colonel Stewart, in the House of Commons, or by their attempting to express an opinion on the matter. It was no doubt a wrong thing for one officer to impute personal animus to another officer; it was a strong thing to do, but it was not deserving of all the importance which had been attached to it in this case. Occupying the position he did he was anxious not to interfere more than was necessary with the Generals commanding districts, who were responsible for discipline. He had no wish to override their decisions. He thought justice had been done in the case by placing the regiment under such conditions of training and supervision as would enable the authorities to come to a sound conclusion as to its condition. Under those circumstances the best course for him to pursue until he had received the Report was to abstain from any interference.

MR. ARNOLD-FORSTER (Belfast, W.) said, he was very familiar with the facts of the case, although he was not personally acquainted with the two officers. There was, he felt, something more involved in this than a mere quarrel; it was really a matter of discipline, and the fact remained that an officer was compelled to retain under his command men whose records he could not approve. He feared there was a good deal of misapprehension as to the actual points at issue, and he felt it to be a serious consideration that this colonel and the two non-commissioned officers should be compelled to continue the performance of their duties without any sort of inquiry being held. But his main object in speaking that afternoon was to call attention to certain details connected with the Militia Force, the importance of which deserved careful consideration. The nominal strength of the Militia Force was 134,000 men, and the country paid something like £600,000 a year for it, but it was nothing like efficient. He challenged contradiction when he stated that the actual strength was very many thousands below the nominal strength, and it certainly was a reasonable computation to say that the real total was something like 30,000 (*sic*) below the number on paper. That seemed to be a monstrous statement, but he had it from a high authority. He was indeed very sorry to believe it was well founded, and he would ask the right hon. Gentleman if nothing could be done to bring about a better state of affairs, and either to relieve the country of the burden or ensure that it got better value for its money. At present it was absolutely useless as a fighting Force, and, at any rate, they ought to reduce it to some semblance of an Army as the term was understood in modern times. Now, although the establishment of the Militia was returned at 134,000, the enrolled strength was only 124,600. Then there was the Militia Reserve of 31,000 included in the total. He did not think it ought to be so included, as the object of keeping up the Reserve was to bring the Line battalions up to their normal strength in case of mobilisation. These two items alone reduced the effective strength by 40,000 men and he had still further reductions to make. At the last annual training 5,500 men were absent with leave—a very small percentage, no doubt—but no fewer than 13,767 were absent without leave, making a total deduction to be made of 58,000. Further than that—and these were not deductions made upon speculation—2,000 might be taken off as double enlistments, for he had heard of cases in which the same man had enlisted in two, three, and even four different battalions, so that in the case of mobilisation they would only count as one, although in the official Returns they counted as two, three, or four, as the case might be. Finally, a deduction of 14,000 had to be made for the men who passed annually out of the Militia into

Line regiments. It might be that th recruiting would make up for the withdrawals, but he doubted it. It seemed to him that an effort had been made to reduce the Militia, particularly by the Line recruiting sergeants, but he thought it was a great mistake to bring the Militia into the Line—at all events, to count them as being both in the Line and the Militia. The Line relied upon an annual supply of 14,000 men in order to make up for the men going out. There was another feature which might be of interest to hon. Members who were not acquainted with the circumstances connected with the Militia battalions in Ireland. The standard of efficiency was in some cases admirable, but there were other cases in which the regiments had not gone through the necessary preliminary training that would enable them to take the field. A very considerable reduction had to be made in respect of untrained Militia recruits, and he could not state the number of Militiamen who were untrained in musketry. He was reminded that these men might go through their training at any period of the year, but at some period of the year at least half the recruits were untrained in musketry, and were without any practice in manoeuvring with large forces. These men, therefore, could not be estimated as effective members of the Force. He believed that from the causes to which he had referred there were 70,000, if not 100,000 men who ought to be deducted from the total establishment of the Militia. He could assure the Committee that he had not brought this matter before them without having obtained some information in regard to it. His contention was that if the state of things he had set out was approximately correct, the country at all events ought to understand it. The Militia Committee which had sat did not appear to have brought about any improvement in the system which he felt bound to attack.

Mr. CAMPBELL-BANNERMAN said, he should like to deal with this matter at once. He admitted that there was unfortunately a very serious discrepancy between the nominal strength of the Militia and the actual strength of the Force. That discrepancy, however, had been very much exaggerated by the hon. Member. As a beginning he swept off with a stroke of the pen the whole Militia Reserve. Of course it was an error, and a common error, to suppose that in the case of invasion the Militia Reserve would join the Army. Nothing of the kind would take place, but the Militia Reserve would be mobilised with the Militia. Hon. Members were aware that the Reserve was available for service abroad with the Regular Army in case of a foreign war. But for the purposes of home service it would serve with the Militia. Then, as he understood, the hon. Member contended that 5,500 men ought to be deducted as the number of men who were usually absent on leave. He did not agree with the hon. Member. There were officers and men absent with leave in the Army, but he thought no one would suggest that they ought to be deducted from the strength of the Army. The hon. Member said that in case of war the number of men on leave would greatly increase. He doubted that very much, and rather thought that the number of men on leave would disappear, for the spirit of officers and men would induce them to return to the colours. Another deduction made by the hon. Member was that of 14,000 men recruited into the Line from the Militia. His advisers were not disposed to think that these men should be deducted, because they would be available for Militia purposes up to the moment of their joining the Line. Then a Militiaman who joined the Line was replaced by a recruit, and thus a balance was preserved. The figures given by the hon. Member were portentous, and, as he had said, exaggerated; but it was true that a serious deduction must be made from the whole Militia strength of 124,000. When that deduction was made there remained about 90,000 effective men. He was glad to believe from the information supplied to him that in recent years the Militia had immensely improved in efficiency. Many regiments had attained a standard which was marvellous considering the difficulties under which they were trained and maintained. One remedy for double enlistment, to which evil several hon. Members had alluded, was the simultaneous training of regiments in different districts, and that course was being taken to a large extent. Another means of preventing double enlistment was to try absentees after detection by Courts Martial instead of by the civil power, and considerable results were expected from the adoption of this plan. Some progress had already been made, but no Report as to the results of the steps adopted had yet come in. These, he thought, would be most effectual cures. The hon. and gallant Member suggested an interchange of officers for promotion. He thought that might be possible when the two regiments concerned belonged to the same county. They all knew what county susceptibilities were, and he should be very suspicious of any arrangement that would prevent the integrity of the Militia of each county being maintained. With regard to the question of officers entering the Army through the Militia, undoubtedly that system was adopted to supply the want of junior officers in the Militia, and they would have been hard put to get them but for that system. He did not think that the system was altogether satisfactory, though he did not think it was so objectionable on the ground of expense as the noble Lord who raised the question seemed to think.

*CAPTAIN BOWLES (Middlesex, Enfield) said, it was only fair to remember that a recruit had two months in which he was made fit for service in his regiment, and at any given time 45,000 recruits ought not to be struck off the effective strength. The Militia was our second line of defence, making up deficiencies in the Regular Army, and it was the duty of the authorities to see that the training of the men came as near as possible to that of the Regular Forces. There were one or two other points which he wished to put before the Secretary of State. The first was that in his opinion it ought to be made much easier than it was at present for officers of the Militia to qualify at Hythe. He knew that a certain number in each regiment were allowed to go to Hythe each year, but thought that if a man was patriotic enough to desire to improve himself as an officer, he ought to be allowed to do so. As to the shooting of the Militia, they perhaps did not enjoy the same advantages that other branches of the Service enjoyed. They were armed with Lee-Metford rifles, and at Aldershot they were given black powder to use with them, and everyone knew how difficult it was to sight that particular rifle when black powder was used. With regard to dual enlistment, he could only say with respect to the company he commanded, not a single man had been taken away as having enlisted in another regiment. He believed the figure had been put unduly high. He felt that the method of mobilising the Militia in the Home District during the last three years was a move in the right direction, and would tend to make the Militia an invaluable service.

MR. RENTOUL (Down, E.) said, with regard to the case of Colonel Stewart, he understood, Colonel Stewart would be satisfied if the expression used by Colonel Perry were withdrawn. The Committee would see that the charge of personal animus still stood. The right hon. Gentleman the Secretary of State for War had now delivered an expression of opinion which he was very glad to hear and which he understood to be unqualified. Colonel Stewart was one of the most prominent men in his (Mr. Rentoul's) native county, and it was a serious thing for him to be accused of personal animus against men under him. If the Secretary for War were accused of personal animus against the hall porter in the War Office he would no doubt consider that a shocking charge had been made against him. Why a Court of Inquiry could not be granted he (Mr. Rentoul) entirely failed to see. Are the authorities afraid of holding an inquiry? Colonel Stewart courts inquiry. He had no desire to press the matter unduly if the right hon. Gentleman would give him an assurance that he would try and obtain the withdrawal of the words complained of. The right hon. Gentleman had said that the Donegal Militia was in very good order, and that a Report was to be made upon it shortly. The Donegal Militia had always been reported on most favourably by the authorities ever since Colonel Stewart held the command, and it was on account of the great pride he took in the regiment, which had been commanded by his relatives since it first came into existence, that he wished that two disgraceful sergeants should not remain in it, and that he so objected to being accused of personal animus. If the right hon. Gentleman would say he considered that the expression ought to be withdrawn, that, at all events, would be something gained.

MR. CAMPBELL-BANNERMAN: I cannot, of course, undertake to withdraw an expression which I have not myself used, but I have already said it is a strong expression, and I will see whether any modification or qualification can be made in it, although I have not gone so far as to give it unqualified condemnation. I wish to correct a misapprehension that appears to prevail as to Courts of Inquiry. It is quite a mistake to suppose that there is any right on the part of any officer to have a Court of Inquiry. That has been laid down by General Order. A Court of Inquiry is only instituted by the Military Authorities for their own information.

*Mr. RENTOUL: What about the 42nd section of the Army Act? Had it no meaning? Had it no effect? It was said that under our law there was no right without a remedy, and he wanted to know what remedy there was for an officer who had been slandered by his superior officer if that superior had not the manliness either to prove the truth of his statement or to withdraw it and apologise for it?

Mr. BRODRICK (Surrey, Guildford) said, that the matter had now been closed up, and it was impossible to have it reopened. He thought, however, that his hon. and learned Friend (Mr. Rentoul) had obtained practically what he desired, as the Secretary of State had expressed his opinion that the language used was unfortunate and was too strong for the occasion.

Mr. RENTOUL said, he would drop the matter at present, and await with confidence the action of the right hon. Gentleman.

Mr. COCHRANE (Ayrshire, N.) remarked that there was a great want of more drill-sergeants for the Militia. When the non-commissioned officers of the permanent staff who were employed as cooks, sergeants of the mess, sergeants of the canteen, and so on, were deducted, very few sergeants were sometimes left to drill the companies. He had seen over 100 men drilled by one non-commissioned officer. It was perfectly obvious that under these circumstances the drill could be little better than a farce. If there could be what he might almost term a locomotive staff of young corporals trained for the purposes of drilling to go about from one regiment to another, the result would be greater uniformity in the Militia, and the men would be drilled in up-to-date style. He trusted that the Secretary for War would carefully consider the point.

Mr. R. G. WEBSTER (St. Pancras, E.) said, he gathered from the speech of the hon. Member for Belfast (Mr. Arnold-Forster) that he considered the Militia Force in this country was to some extent decreasing in numbers, and that it was not in such a satisfactory condition as it had been in past years. He found that that was not at all the fact, for on looking at the Report with regard to recruiting in the Army and in the Militia during the last five years he found that whereas there was a net decrease in the Militia of 1,865 in 1890, there was a net increase of 212 in 1891, of 6,256 in 1892, and of 5,042 in 1893, and he found further that the increase in 1893 would have been much larger than in 1892 had it not been found necessary to check the recruiting by raising the standard of height to a minimum of 64 inches for the Infantry and of 66 inches for the Artillery, and by stopping all enlistments of growing lads between 17 and 18, even if up to the standard. He thought, therefore, that the hon. Member for Belfast had not done justice to the oldest constitutional Force in the country. He was told by a large number of Army officers, at the time when the Reserve was called out, that they never wished to see men of better physique, or men who did their duty better than the men of the Militia who were sent to them on that occasion. He regretted, however, that the Militia did not receive the official recognition which other branches of the Service received from the authorities. A good many years ago, shortly before the time when Lord Cardwell altered the Army system from the numerical to the territorial, he wrote a short work upon the amalgamation of the British Army, and he would venture to point out to the Committee, that had the scheme which he then suggested been carried out, he believed it would have improved not only the Army, but the Militia more than the scheme which was then carried out, because it would have preserved the *esprit de corps*, which was such a valuable factor in military service. There were in the British Army about 109 regiments,—some double battalion, some four battalion—and he ventured to say that it would have been a very much better system than the system then inaugurated if, when they had inaugurated the territorial system, they had knocked off the nine odd regiments, which were practically Indian or Canadian regiments, and stuck to the number of 100, that they had made a reserve of——

THE CHAIRMAN: I do not think the hon. Member is now in Order.

MR. R. G. WEBSTER said, he would go back to his point. What was the case at present when the Militia Reserve were called out? They practically made the first battalion of the regiment a skeleton regiment, absolutely useless for any purpose; it was nothing more nor less than a *cadre*. They should have one strong battalion of Militia, say, 1,200, and the remainder should be placed in the second battalion. The Line regiments at present, no doubt, were strengthened, but the Militia were nothing more nor less than a recruiting ground for the Army. He thought it would be wise if they went back to a system that he believed worked very well for a great number of years in keeping up the strength of the Militia battalions—the system that was called "bringing money," which was as follows:—When a Militiaman went back to his village or mine, if he could persuade any of his comrades that it was a good thing to serve in the Militia, he received a small gratuity from the State, and in that way they had practically a large and easily workable recruiting force for the Militia. No doubt the increase in recruiting might be attributed to the fact that a larger proportion of men had been thrown out of work during the last three years by the prolonged strikes. There was a system of advertisement now adopted which brought more widely to the attention of the masses the advantages to be gained by enlistment in the Militia. He found from the figures before him that there were in the three countries in 1891, 100,000 effective Militiamen; in 1892, 106,195; in 1893, 112,904; so it was apparent that the Force was not a decaying one, but was going on satisfactorily. He thought it was false economy on the part of the War Office not to provide a proper head-dress for the Militia, when they were paraded for review, of a similar kind to those worn by the Line regiments. The head-dress would probably last from 10 to 15 years, and he was told that the officers of the Militia themselves would in many cases be pleased to provide it out of their own pockets. He was not going to dilate upon the past services of this branch of the Army, nor to refer to the fact that a large number of Militia served in their uniforms at Waterloo, but he would point out that when the Government of the Member for Midlothian called out the Militia Reserve a few years ago, he believed that almost to a man they turned up to serve in their regiments. That was a great and important fact. They strengthened the Army to the extent of from 20,000 to 30,000 men. It should be remembered also that the Militia were a body of men who could be withdrawn from a civil life with greater ease than the Volunteers. He, therefore, hoped that the right hon. Gentleman would give as much official recognition as possible to the Militia, and that he would do everything in his power to strengthen the Force.

MR. ARNOLD-FORSTER said, he would like to say a few words with regard to the remarks of the hon. Gentleman, who had very naturally criticised, and to some extent impugned, the figures he had given. He must say that he adhered to his point with regard to the enlistments from the Militia to the Line, and contended that when the men passed to the Line their place must be filled by recruits, who, for practical purposes of warfare, were useless without a considerable amount of training. The Secretary of State for War had made a statement of great interest. The right hon. Gentleman had, for the first time, settled the query of what would be done by the Militia Reserve in case of war, and he had told them that the Militia Reserve would not be required and utilised to fill up the Line battalions.

MR. CAMPBELL-BANNERMAN said, they would be used to strengthen the Army on all those occasions when the Militia itself would not be required.

MR. ARNOLD-FORSTER said, that the first thing that must be done, whatever hostile operations were engaged in, must be the mobilization of the Regular battalions, and his view was that the Militia Reserve was an absolutely essential element for strengthening and filling up the Line battalions. This was also the view taken in the Army Book of the British Empire. There were 143 Regular battalions, apart from the Guards, and they were dependent for mobilization on the Army Reserve. The Infantry Reserve, as apart from the Guards, had practically reached its maximum figure of 52,800 men. If they took 350 men from a battalion, which was an exceedingly low estimate, so as to bring the battalions of the Line up to the full war establishment, that would take 49,000 men, leaving a margin out of the Infantry Reserve at present available of 3,800 men. He believed he was correct in saying that there must be an immediate and large draft upon the Militia Reserve, not for meeting any emergencies of war, after war had been declared, but at the first outset of war for the mobilization of the Line battalions, and for bringing them up to their full strength. No one could suppose that the Line battalions, even with the addition of the 350 men from the Army Reserve would have been filled up to their full strength. There would be very large numbers of recruits and inefficient soldiers, who would be withheld from service in the front, and there would be such a shortage in the Infantry battalions when mobilized for war, as must make it necessary to call upon the Militia Reserve in order to fill up the Line Infantry battalions in case of war. He claimed to have made out a fair case, and he had some reason for abiding by his original statement. He claimed he was right in deducting the whole of the Militia enlistments in the Line, because if they were in the Line they would keep these men, who were just becoming valuable soldiers in their battalions. The moment they tried to keep them in the Militia battalions when they had learned their duty, they took away 14,000 men from the Line. It was perfectly true they could replace them by 14,000 more recruits, but in case of war such recruits could not take the place of 14,000 more or less trained soldiers. On the other point, he thought he was right in saying they must consider the Militia Reserve as a reserve for the Line, and not as a reserve for the Militia, and if they were to regard the Militia as of any value at all, they must make the deductions he had asked the Committee to make.

Sir R. TEMPLE (Surrey, Kingston) said, that though, of course, it was no part of his duty to support the statement made by the Secretary of State for War, yet he might for a few moments be permitted to support indirectly what the right hon. Gentleman had said with reference to the military statistics now before the Committee with regard to this particular Vote. He had listened with great interest to what had fallen from the Member for West Belfast and the Member for Essex, and he must say it was hard to understand with what object such speeches were made. If they had been made with a view of finding out defects in the Militia, then they had had the excellent result of eliciting the valuable testimony that the Militia was a very valuable National Force. But all the imaginable improvements in the Militia were to be made, then the Vote would be not £630,000, but double or treble that sum. He did not believe that the British public were under any delusion as to the Militia; what they understood was that the Militia was a valuable reserve and a portion of the National Forces. He had never heard anybody acquainted with the matter claim that the Militia was more than that or represented anything else than a portion of the Reserve National Forces of the Empire. He submitted that it was a very valuable Force, notwithstanding all the criticisms that had been made upon it. He would say it was better not to disparage unduly our national reserves, because nothing good came of criticism of that character. As regarded military statistics bearing upon the Militia, how did the case stand? Not in books written outside by military critics, but in the figures before the Committee, what was the fighting strength of the Militia? It was returned at 135,000 men, of whom 30,000 formed the Militia Reserve, and 105,000 the ordinary Militia. How far did these figures represent realities? The hon. Member for Essex said that, in the first place, 30,000 men must be deducted for the Militia Reserve, and in this he was borne out by the hon. Member for West Belfast. He was not concerned, after what had been said by the Secretary of State for War, to say whether the 30,000 ought to be considered a portion of the Militia or of the Army Reserve. The Committee could form its own opinion, having heard what was said in the highest official quarters, but, be it an Army Reserve or a portion of the Militia, it must be returned somehow, and it was at present returned in the Militia. To say—as had been said by the hon. Member for West Belfast—that these men were counted twice over might be a figure of speech, but it was not a statistical fact. How did he show that? He did not take any outside authority, but he took the very Returns in the Estimates, which were in the hands of hon. Members. The Militia Establishment was returned as 134,000, and the effectives at 121,000, and in that number was included the Militia Reserve. That was, again, quite apart from the ordinary Army Reserve. The Regular Reserves were kept absolutely and distinctly separate from the Militia Reserve. It was, therefore, clear that the 35,000 men in the Militia Reserve were not counted twice over in the matter of military statistics. That was the kind of statement made in that House, and read by civilians outside, which unless at once explained might lead to misapprehension. It was said that the number of men enlisted into the Army ought to be deducted. What was the truth as shown by the actual figures upon the Committee? The Militia establishment was given as 134,000 men, and the number of effectives, by the latest Return—that of the 1st of February—was rendered at 121,000. There, of course, was the difference of 14,000 men. He inferred from that that on the 1st of February 121,000 men were returned as the efficient or present strength of the Militia. There they had a difference of about 14,000 men, and that would fully account for any possible deduction on account of the men who were being recruited into the Army; therefore he said that according to the Returns there were present in February last, notwithstanding any possible transfers to the Army, 121,000 men, which was the strength of the Militia. The next deduction which it was proposed should be made was that on account of absentees. He did not in the least, as an Englishman, think that in the event of danger or necessity of any kind that all these absentees would be absent. The men on leave would return at once, and he thought a great number of the absentees, who were away without leave, who simply did not turn up because there was no very great necessity for them to do so and so on, would certainly turn up if their country were in danger. He knew that technically they were termed deserters, but he did not believe they were deserters in the popular acceptation of the term. Their case was simply that of non-attendance, and there might be hundreds or thousands of men of that class out of this large number of Militia. There was the futher deduction which, it was said, ought to be made on account of recruits. Recruits were necessary in all Armies. The only thing was that many of the recruits were, perhaps, raw. The hon. and gallant Member for Enfield, however, assured them that they were more or less trained, or soon became so. There was nothing very wonderful in a certain number of recruits being untrained or comparatively ineffective in the ranks of the Militia, but that did not diminish their actual combatants in the force as a whole. He contended there was nothing whatever to lessen for a moment the national trust in the Militia, not as a Regular Army at all, but as a fighting body forming a valuable adjunct to the Reserve of the National Forces.

MR. HANBURY said, that his hon. Friend had shown that the Militia was not at all in the bad state which might have been assumed from previous speeches. There were one or two points which he should like to bring to the notice of the right hon. Gentleman. The first was with regard to the magazine rifle. So far as he understood the matter, there was an abundant supply of magazine rifles at the present moment, something like 400,000 having been manufactured altogether. There was, he believed, one regiment of the Line which had not got the magazine rifle and several battalions of the Militia. Why all had not got them he could not understand. It could not be a question of expense; the rifles were in stock, and surely the Militia ought to be armed as rapidly as possible with them. But perhaps it was no good to supply them with rifles until they had ranges. If that was not the explanation it was perfectly inconceivable why they should not take steps as rapidly as possible, having the rifles ready, to put them in the hands of the troops. If they had not the ranges he should like to know from the right hon. Gentleman what steps were being taken to procure them. This dead-lock could not go on much longer. It was no good arming the troops with rifles if they had not the ranges, and the money would be thrown away. Only one-third of the Militia had been supplied with magazine rifles because they had not got ranges. It was high time that the War Office should take some effectual steps to deal with the enormous evil of the want of rifle ranges for practically the whole of the Forces. As to the Militia, as far as he could make out from the figures, the ideal establishment for the Militia at home was 134,000 men, but only about 121,000 were actually enlisted, of whom only about 106,000 attended last year's drill. This difference between the nominal establishment and the actual number of enrolled men he did not quite understand, because the Regular Force was recruited up to its full strength, and surely in times like these they ought to be able to get the full establishment of the Militia. Was it the policy of the War Office to let the numbers of the Militia remain below the nominal established strength? The Militia establishment was put at 134,000 men; they had not got that number, but only 121,000, and he should like to know what was the explanation of not having the remaining difference of 13,000 men? Surely some more vigorous steps should be taken to have the complete establishment. If it was the policy of the right hon. Gentleman to keep up the complete strength of the Militia, why did he not take steps or at least make some suggestion to effect that purpose? There was no difficulty in getting recruits, so that that could not be the reason for the present state of things. He should like to know, at any rate, what was the policy of the Government with regard to the Militia strength.

MR. CAMPBELL-BANNERMAN replied that there was the difficulty of money. The enrolled members of the Militia had increased, but with all the claims upon them for other Services they could not spend more money on the Militia. As long as they got sufficient recruits for the Army and to maintaim the regiments in sufficient strength, he was not disposed to push recruiting by extraordinary means, which would involve a large additional expenditure. Last year, indeed, they found the recruiting for the Militia was so lively that they had to take steps to check it. He did not see why there should be any hesitation in stating that fact in the House of Commons. As to rifle ranges, he was glad to say that the difficulties connected with the range in County Dublin had been got over, and they intended to proceed to exercise the power they possessed to set up a rifle range in that district. Of course, they had similar difficulties all over the country, and if he were to take ranges at every point he should be obliged to come to the House of Commons for a very large sum of money. They had gone on as well as they could. Again in this case the difficulty was a financial one, and he did not think that in the present state of affairs it was desirable to take extravagant measures for the provision of rifle ranges. With regard to the issue of the Lee-Metford rifle he believed that many Militia regiments had requested that the new magazine arm should not be issued to them this year. Others retained the old rifle in consequence of the want of suitable ranges.

MR. BRODRICK said, he could not consider the answer of the right hon. Gentleman as at all satisfactory, and he should be excused for saying that he thought the War Office had gone to sleep over this question of the issue of the magazine rifle. It was already two years beyond the time at which it was contemplated that the Lee-Metford rifle should be in the hands of the Militia, and it really was not a sufficient excuse for the Secretary for War to say that requests had been made to him from certain Militia battalions to postpone the issue. He was afraid he must challenge the statement of the right hon. Gentleman as to the want of suitable ranges for the new magazine rifle. He had presided over a Committee which sat some time ago to consider the question of rifle ranges, and that Committee had declined to be guided entirely by the War Office views on the subject. He was sure the right hon. Gentleman would find in the Report of that Committee that they disagreed with the view of the War Office that the rifle ranges which had been used for the Martini-Henry rifle could not be utilised for the new magazine rifle, and that they had come to the conclusion that some of the existing ranges at least might be used. He would urge on the right hon. Gentleman that he should take up this subject in a more active spirit. It seemed that only 49 out of the 161 battalions of Militia had been supplied with the new magazine rifle. Suppose the Militia regiments were mobilised for home defence in the case of an invasion, what a grave danger they would run by having some of the regiments supplied with the old rifle and some with the new, both rifles requiring different ammunition, and having a different range. The matter was altogether too important and too serious to be put off with the answer that some of the Militia regiments desired to retain the old rifle because they wanted to avoid the trouble of learning the new rifle, for that really was what it amounted to.

MR. CAMPBELL-BANNERMAN said, this request of some of the Militia regiments was founded on the difficulty of obtaining safe rifle ranges for the magazine rifle. He believed that in one case where the magazine rifle was served out to a Militia regiment the men were drilled with that arm and had to shoot with the old weapon.

MR. BRODRICK said, he had already stated that a Committee of experts, appointed by the House of Commons, had found that the case of the War Office with regard to the ranges for the new rifle was not made out, and that several of the ranges might be used for the new rifle. They had been discussing for the last hour whether they should count the Militia Reserve in the Line or in the Militia. Suppose they turned them into the Line; as they would not have been trained in the magazine rifle, they would not therefore be fit to join a regiment which had been trained with the new weapon. That might prove to be a grave danger. It certainly was a serious loss of power, for they should recollect that the number of Militiamen who go into the Line each year was as much as 10,000, and, as most of these men were trained with the old rifle, the Committee would understand what a waste of training there was going on because all the Militia regiments were not served with the new weapon. He hoped the right hon. Gentleman would take up the question of the ranges in a different spirit from that which he had shown; otherwise, the same excuse as had now been made would be reiterated year after year for not issuing the magazine rifle to the Militia. They had got the men and they had got the rifles, but they had not got the ranges in all cases, and he very much doubted whether they had got the ammunition. He urged the right hon. Gentleman to look a little more closely into the question of ammunition also. He had pressed this question on the attention of the right hon. Gentleman time after time since he had left Office two years ago. He believed the reserve of ammunition for the new rifle was not adequate to the demand that might be made upon it, and he would again urge on the right hon. Gentleman to give the subject his most earnest attention.

MR. CAMPBELL-BANNERMAN submitted that the discussion on the question of rifles and ammunition for the Militia would have been better taken when the Committee came to consider the Vote relating to Warlike Stores. It would be quite a mistake to suppose that the Government were at all apathetic in this matter of the provision of rifle ranges, or in seeing that there was a sufficient supply of Lee-Metford ammunition. With regard to ammunition, the hon. Member was well aware of the difficulty created owing to a lawsuit that was still in progress. But the Government had expedited the manufacture of powder both in their own factories and by inviting as many traders as possible from outside. He would again point out that the issue of the new rifle to the Militia regiments would surely be of no advantage to them when, though trained with the new rifle, they had to shoot with the old. The question of how best to acquire ranges for practice with the new rifle was receiving their most careful attention, but they could not take any violent steps in a matter that involved the expenditure of such enormous sums of public money. The Government had not lost sight of the question, and were giving every due attention to it with a view to finding out how most economically the money could be spent.

COLONEL NOLAN said, he could endorse, at any rate, one remark that had been made by the Secretary for War. For the last 20 years he had taken the deepest interest in the question of new ranges, and certainly during that time the Government could not have been accused by anyone of having shown a desire to take any violent steps to acquire new practice grounds for the men. There was no doubt whatever that the Militia were sufficiently trained to "march past" on review well enough, though not of course so well as the Guards, and, so far as he could judge, that was all that was expected from them by the Inspector General. No facilities were given them to learn shooting, and he had never heard anyone suggest that a Militiaman could shoot at all. He was on the Committee to which reference had been made by the hon. Member for Guildford; and when the Inspector General was examined before it he had tried to get from him his opinion as to how the Militia shoot. But if they were to put a pair of thumb-screws on the Inspector General they could not get a straight answer from him on the subject of the shooting of the Militia—and he told him so at the time—though the Inspector General was perfectly candid on every other question. Probably the inability of the Militia to shoot was to be accounted for from the fact that their rifles were constantly being changed. It was perfectly clear that, whenever the Militia had to take their share of active service, they would be found absolutely unfitted to go into action. Ranges were to be got, of course, for a reasonable figure in all parts of the country, if the Government only took the trouble to look about and find them. In his own County of Galway he often drives over 20, 30, and 40 miles of uninhabited country where the Government could easily and cheerfully get rifle ranges. They were also to be procured easily in England. There was Dartmoor, for instance——

THE CHAIRMAN: It is not in Order to discuss the subject of rifle ranges in any detail on this Vote.

COLONEL NOLAN said, he thought the Chairman's ruling was extremely good, because shooting had nothing to do with the Militia, and the Militia had nothing to do with shooting. He believed that as to shooting the Militia knew nothing whatever about it; but perhaps when the Committee got to the Vote for Warlike Stores they would be able to discuss the subject more fully.

MR. S. HOARE (Norwich) said, he could not agree with all the unfavourable remarks that had been made by his hon. and gallant Friend about the Militia. He believed they were a body of men alive and ready to do work when they were called upon to do it; and he regretted that the Secretary for War had so strongly given it as his view that no more money would be spent on the Militia under any circumstances.

MR. CAMPBELL-BANNERMAN: I did not say so.

MR. S. HOARE said, the right hon. Gentleman had at least stated that he did not think his colleagues would support him in any much larger outlay on the Militia. He wished to draw attention to the fact that the colour sergeants in the Militia found that their position was not nearly so good as it would have been had they continued with their regiments, instead of joining the permanent staff at the various depôts of the regiments. This was especially the case with regard to the number of hours they were now expected to give daily to their duties, and to the very much smaller rate of pension they would be entitled to, as compared with the colour sergeants of the Regular Army. They believed, when they were persuaded to remain on the permanent staff, instead of volunteering for service in the Regular Army, as many of them would have done, that their services would be required only at certain hours on certain days; that they could live at home, and supplement their occupations by engaging in other occupations. But they now find that their whole time was taken up with work at the depôt; that they were only receiving 2s. 6d. a day, while colour sergeants in the Regular Army were receiving 4s. 6d. a day; and that when they were 55 years of age they only received a pension of 10½d. per day, while the colour sergeants of the Regular Army received 2s. 9d. per day. It was those colour sergeants that had trained the colour sergeants of the Regular Army, who were now receiving much larger pay than themselves; and no wonder, therefore, that they felt they were hardly treated when they had been persuaded by their officers to join the permanent staffs, contrary to their own wishes, and found that their position was far inferior to what it would have been had they joined the Regular Army. He was sure that if the right hon. Gentleman fully considered the position of those men—and they were not many in number—he would find that they had grievances which called for redress. Their work now was much more arduous than that of the colour sergeants 10 or 15 years ago. They could spend scarcely any time at home, but were obliged to devote all their time to military service. If the right hon. Gentleman would consider the case of these men—who were few in number, and many of whom had volunteered for active service in time of need—if he would improve their position or hold out to them some hopes of a pension, he was sure it would be doing that which would be appreciated by men who had served their country well, and were very much disappointed at the position they now found themselves in.

MR. CAMPBELL-BANNERMAN said, the case of these men had already been before him, and it had been completely considered. He knew what good men they were, but, at the same time, they were an expiring class of the old permanent staff of Militia sergeants, and their places were being filled by men on Army engagement. He did not think they were badly paid, and though they might feel a grievance, he could not hold out any hope that anything would be done for them. He promised, however, to look into the case again.

MR. S. HOARE said, he thanked the right hon. Gentleman for so kindly saying that he would look into the matter. As the right hon. Gentleman alluded to the men as "an expiring class," he must feel that it would not be a serious matter to do something for men who were diminishing in number. It was to be hoped that the right hon. Gentleman would treat the matter in the generous spirit that the Committee would desire to see him exhibit.

COMMANDER BETHELL said, the difficulty seemed to be that these men did not get such good pay as did the men in similar positions who belonged to the Regular Forces. Though it was true they got all their engagements promised them, the Committee would see that it was hard lines for them to see younger men occupying similar positions to themselves drawing larger pay. There were very few of these men left; and though he was not anxious to push unreasonable claims, he thought this was a case which did seem rather hard, and one in which the demands of the men ought, at any rate, to some extent be met.

MR. HANBURY said, he should move the reduction of the Vote by the sum of £100. When the Debate was started they were told, in language which he considered rather exaggerated, that the Militia were a fraud. He thought it had been proved that, so far as the *personnel* were concerned, they were a good body of men, but there were two respects in which the Militia was a fraud. It was ridiculous to say that the Militia Establishment was 135,000 men, when the right hon. Gentleman admitted that he had no intention of recruiting up to that strength. The number was 14,000 men less than that figure, and that alone would be sufficient to justify the moving of the reduction. But he had a better reason. Though these men were very good men, and there was no fault to be found with them, the Government refused to put arms into their hands. What was the use of spending this money on the Militia if the men were not armed? To arm half the Force with one kind of rifle, and the other half with another, would be more mischievous than to leave all the men armed with the old rifle. Why was the Committee asked to accept this position? It was said to be a question of expense. But rifle ranges would not cost less in a few years time than they would now; indeed, the probability was that they would cost more. This difficulty of providing ranges would have to be faced. It was no use handing it over from one Government to another. The right hon. Gentleman in this matter was no worse than Conservative Secretaries of State, but the Committee had a right to protest, whatever Government was in power. They had been in a hurry to get the magazine rifle. Now they had over 400,000 of these rifles, sufficient to arm the whole of the Regulars and the Militia as well, but they were told that money could not be found for ranges. If they were going to get the ranges cheaper later on it would be a different matter, or if there had not been sufficient time to go into this question of ranges. But the right hon. Gentleman had now been in Office two years. They could not forget that. He had had plenty of time to consider this range question. He (Mr. Hanbury) ventured to say that it was about the most pressing question the Secretary for War could possibly deal with, and he did not think the right hon. Gentleman could ask the Committee to delay dealing with it any longer. They had not got these ranges. They had not even got them in Ireland, though they were told there were plenty to be had in that country.

THE CHAIRMAN (Mr. J. W. LOWTHER): My predecessor in the Chair, I understand, ruled that the question of rifle ranges could not be discussed on this Vote. The question of the rifle ranges will probably come on on Vote 10; therefore, I must ask the hon. Member to defer his remarks to that Vote.

Mr. HANBURY said, that was so, though the question was bound up with the Militia, and the Militia did use rifle ranges. He would press the matter seriously on the attention of the right hon. Gentleman.

Motion made, and Question proposed,

"That a sum, not exceeding £599,900, be granted for the said Service."—(*Mr. Hanbury.*)

Colonel KENYON-SLANEY (Shropshire, Newport) said, that considering how often this question of the Militia was brought up at public dinners and elsewhere, and how perpetually they were told that the country had to congratulate itself that it had in the Militia a thoroughly efficient and equipped Force to be availed of on an emergency, and that the country was getting its money's worth, when this Vote came before the Committee, it was fair that hon. Members who understood the question should state the facts of the case so that the country might not be deluded by a too highly-coloured description of the state of things. There were two practical conditions which had to be met before the Militia, or any Military Force, could be described as efficient—first, that the Force must be well disciplined; and, secondly, that it must be well trained in the use of the weapon placed in its hands. It might be granted that the Militia were in a very creditable state of discipline. They had heard with the utmost satisfaction the result of the efforts made by the commanding officers of the Militia and the officers and permanent staff to inculcate the primary necessity of discipline in the Militia. It would be fair for the Secretary for War to say that the Force had learned the rudimentary principles of discipline and was in a state in which its discipline could be amplified almost up to any requirement. But when they had the Force well disciplined they had only got half the soldier. Many people would tell them that if the Force could not use the arms put into their hands, their discipline in these days would be practically valueless, and all that could be done with them on an emergency would be to put them in the rear to satisfy the minor wants of a campaign. It could not be said that the Militia fulfilled the second and equally necessary condition—skill in the use of the rifle. In that respect, as had been shown, the Militia were not efficient, and, if they were to be made so, the present confusion of weapons must be done away with, and the men armed and trained with one weapon only. It was a stale observation to say that there might not be time when the emergency came. There was too much disposition to procrastinate and put off these things on the assumption that, after all, time would be given on an emergency and that they would not suffer through delay. That, however, was not a safe line to take up. In these days before going to war they would not get the long warning which would be necessary to make a perfect Militiaman.

Mr. BRODRICK (Surrey, Guildford) said, the reply given by the right hon. Gentleman on the question of the arming of the Militia with the magazine rifle was not at all satisfactory. He had held out the hope that the Force would be so armed within a reasonable time, or before the next training. The Opposition might be content not to carry the protest any further, but the reply of the right hon. Gentleman was altogether indefinite. The right hon. Gentleman said there was a difficulty as to the money. He did not tell them that he intended to remove that difficulty. Under the circumstances, if the hon. Member thought it necessary to press his Motion to a Division he (Mr. Brodrick) should feel bound to support him.

Mr. CAMPBELL-BANNERMAN said, there was no doubt about the provision of rifles or stores. The difficulty arose on the question of ranges, and he had said all he could say on that.

Sir J. FERGUSSON (Manchester, N.E.) said, that as having been for many years commandant of a Militia regiment, and as being honorary Colonel now, he took great interest in the Militia. He could not regard the statement of the right hon. Gentleman the Secretary of State as satisfactory. In the first place, they learnt that the Militia was not to be recruited to the full establishment.

Mr. CAMPBELL-BANNERMAN said, it had been recruited to its full strength.

Sir J. FERGUSSON: I understood the right hon. Gentleman was not going to make an effort to recruit.

Mr. CAMPBELL-BANNERMAN: It is fuller now than it ever was.

Sir J. FERGUSSON said, he did not think it was fuller than it ever was. But, in the next place, the right hon. Gentleman did not intend to arm the force with the rifle supplied to the Regular Army, and with which half the Militia were already armed, because he was not in a position to provide the necessary ranges. This, he maintained, was not a satisfactory state of things, but one eminently unsatisfactory. As an hon. and gallant Gentleman had said, they could not expect that the piping times of peace were going to last for ever. As we had only a small Force as compared with the interests at stake it ought to be efficiently armed, and that could not be unless it was armed with the rifle of the period. Everyone conversant with the arming of troops must know what a magnificent weapon we now possessed as compared with past years. If only one-third of the Militia was armed with the magazine rifle, the Force remained in a position of inferiority. and would not be able to do on an emergency what it had done at other periods—that was to say, take its part with the Army in fighting the battles of the country. Before the Battle of Waterloo 500 men of a Militia regiment were drafted into a battalion of Guards, and fought in it. In that case if the Militia had not been trained as well as the Regular Army, and armed in the same way, they could not have reinforced the battalion of Guards in one of the greatest struggles in which the British Army had ever taken part. Surely the right hon. Gentleman only required the support of the House to induce him to take strong steps to remedy such a state of matters. How was the Militia Reserve to take the place of the Regular Army if it was not trained in the use of the weapon with which the whole Army was armed? Then, he should like to know if the right hon. Gentleman was providing ammunition to be used with the magazine rifle. He was informed that the amount of ammunition turned out was only sufficient for the wants of the day, and that it did not accumulate in store as rapidly as it should.

MR. CAMPBELL-BANNERMAN said, that the next time the right hon. Gentleman got up to justify beforehand a doubtful Vote he ought really to learn a little more what the Government had to say upon the subject. In the first place, he (Mr. Campbell-Bannerman) had never said that there was any lack of rifles for the Militia. As a matter of fact, there was an abundance of rifles; in the next place, he had never said that the Government were taking no steps to deal with the question of ranges. He had taken every possible step to deal with that question. Reference was made to a certain Committee which had disagreed with the War Office authorities as to the extent of the danger on existing rifle ranges; but did the right hon. Gentleman think he, as Secretary of State, should be justified in throwing over the opinion of his responsible advisers, and adopting the sanguine view of some outside Committee which had no responsibility? Events which had occurred within the past two or three weeks showed what difficulties there were in establishing rifle ranges without adequate security. He was not disposed to hurry the thing up, because it might lead to embarking upon a large scheme of what might be dangerous and imperfect ranges. The fact was, the question of ranges must be dealt with gradually and carefully. As to ammunition—which did not arise on this Vote—no one at the War Office could have gone an inch farther than he had done. He had no want of sympathy with the objects of hon. Gentlemen opposite, but he was bound in his situation to be cautious in the matter of rifle ranges, and by no amount of small reductions of the Vote would he be goaded into giving a pledge which it might be impossible to fulfil.

COLONEL KENYON-SLANEY said, they all recognised the fact that the right hon. Gentleman sympathised with the objects hon. Members had in view, and what they were trying to do was to strengthen his hands. The right hon. Gentleman told them there were plenty of the very best rifles, but there was no ammunition to put into them.

MR. WOODALL: Yes; we have the ammunition.

COLONEL KENYON-SLANEY said, if they had the ammunition they must not let it off, because there were no places where it could be done in safety. Without the ammunition they might as well have popguns with corks in the muzzles. They could not make much use of their weapons unless they had the opportunity of firing a certain number of rounds every year in practice; and the right hon. Gentleman would make the Militia a useful force if he would issue cartridges to them out of his magazines.

COLONEL GUNTER (York, W.R., Barkstone, Ash) urged that the new rifles should be put in the hands of the Militia even before they received ball ammunition, so that the men might become accustomed to the use of the weapon. He also urged that the ammunition for the different branches of the Service should be uniform. Properly equipped many of the Militia regiments with their fine physique would be quite fit to stand beside the Regular Army. It was said they were not recruited up to their full strength, but during 15 years he had been able to place on parade before the inspecting officer on many occasions 1,000 men in his regiment.

MR. GIBSON BOWLES (Lynn Regis) said, the Vote was for 134,000 men, but the right hon. Gentleman told them that after making the necessary deductions there were only 121,000. This was little short of a falsification of accounts. Something should be done to meet the difficulty arising from want of ranges, for, as the country became more and more populous it would increase year by year. In reference to the numbers, he must protest such a misstatement of the affairs of the country.

Question put.

The Committee divided :—Ayes 36; Noes 101.—(Division List, No. 148.)

Original Question put, and agreed to.

Resolutions to be reported.

Motion made, and Question proposed,

"That a sum, not exceeding £74,400, be granted to Her Majesty, to defray the Charge for the Pay and Miscellaneous Charges of the Yeomanry Cavalry, which will come in course of payment during the year ending on the 31st day of March, 1895."

*MR. H. L. W. LAWSON complained that the Yeomanry had not been fairly treated, as the Volunteer decoration had not been given to them during the last two years. It involved no additional outlay and no special favour. In the old days the Yeomanry were very little better than a mounted mob; but all that had been changed, and there had of late years been great improvements in the mounting, shooting, discipline, and organisation of the Force. This was testified by the most competent military authorities in the country. It was mere pedantry on the part of the War Office to draw an unreal distinction. The Yeomanry depended on the voluntary principle, and it was contending against immense difficulties. If the Yeomanry were to disappear to-morrow the country would be absolutely without Volunteer cavalry, and he could not think that the authorities would willingly see the Force done away with. He hoped he would do his best to persuade the Horse Guards to offer this inducement to the men to stay longer in the ranks, and so improve a valuable branch of the Auxiliary Forces of the country.

MR. CORNWALLIS (Maidstone) supported the appeal of the last speaker. He thought that the Yeomanry would appreciate very highly the proposed decorations, and he could see no reasons to distinguish them from the Volunteers in this respect. They should be encouraged in the keen zeal they showed in serving Her Majesty year after year.

MAJOR RASCH said that, while serving in the Regular cavalry, he had sometimes been encamped with the Yeomanry; and he never could conceive the reason of their existence. He supposed they were created for some purpose, or else Providence or the War Office would not have placed them where they were. In making these remarks, he desired to say that there were some very smart regiments that were fit to stand side by side with the regiments of the Line. Nobody would think of depreciating the service of the North Staffordshire Yeomanry, or the Gloucestershire Hussars, but those were only the exceptions which proved the rule. The Secretary of State for War, when in a position of greater freedom and less responsibility, had criticised adversely the Yeomanry Force. He knew of one Yeomanry troop in which the Commanding Officer had to mount 38 of the men when they were called out; only a few of the troop could mount themselves. He doubted very much whether any Yeomanry corps, except perhaps half-a-dozen, and particularly those he had mentioned, could keep the field for more than 10 days. A friend of his, a distinguished Yeomanry officer well known in that House, had said that there were only two courses to adopt with regard to the Yeomanry—the one was to abolish them, and the other was to reform them root and branch. In his opinion, much more good would be done by spending the £70,000 that this effete force cost upon increasing the efficiency of the Regular cavalry.

Mr. BROMLEY DAVENPORT (Cheshire, Macclesfield) said, he did not agree with the observations of the hon. and gallant Member who had just spoken, and he could not allow his remarks to pass unchallenged. He understood that the hon. and gallant Member agreed with somebody or another who had said the Yeomanry were an effete force. So far from the Yeomanry being an effete force, it had year by year become more efficient. The Regular cavalry might excel the Yeomanry in matters of drill, marching past, and parade movements, but they did not excel them in the practical and useful work of reconnaissance, map-drawing, and similar matters. The corps to which he had the honour to belong brought 270 men and horses into the field, and in times past they had rendered most valuable service and received grateful acknowledgment for preserving order. The services of the Force were very cheaply obtained by an expenditure of £70,000 per annum. He trusted that the right hon. Gentleman would give some assurance that the long-service medal would be conferred upon the Force.

Mr. CAMPBELL-BANNERMAN said, that his remarks which had been quoted by hon. Gentlemen on this subject were made in the unregenerate days of the Yeomanry, which had certainly become much more efficient during the last few years. He was bound to say that in these days he heard nothing but good of the Yeomanry, and this applied not only to their greatly increased efficiency, but also to the excellent spirit in which the officers and non-commissioned officers had carried out the additional duties that were placed upon them, and had met the difficulties under which those duties were discharged. It might be that there were some corners yet to be rubbed smooth, but he hoped there might be a permanent improvement, and such a condition of things as to enable them to obtain the sanction of the Treasury to the continuance of that extra allowance which was given temporarily, for a limited period, for the purpose of encouraging musketry practice. That was all he need say on the general question of the Yeomanry. He was in agreement both with those who were suspicious of the old and those who had hopes of the new; therefore he hoped he agreed with everybody all round. With reference to the extension to the Yeomanry of the long-service medal, he should be disposed to place no technical or pedantic objection in the way of that being done, but it would be necessary for him to make some further inquiry and see if there was no countervailing objection to what was asked.

Mr. W. LONG (Liverpool, West Derby) said, as one who had been connected for more than 20 years with the Yeomanry, he had listened with the greatest possible satisfaction to the speech which the right hon. Gentleman had just delivered, and he submitted that this Vote could be more abundantly justified on the present than on any previous occasion. He believed in a country like theirs, where they depended for their defensive forces on voluntary spirit, they would be very foolish if they did anything to discourage a movement which provided them with a great number of Yeomanry corps which might be useful in times of difficulty and danger. As to the question of reorganisation, those connected with the Yeomanry had done their best to fall in with the new system. He trusted that the Secretary of State for War would insist upon the continuance of the increased grant. He had had the good fortune to share in the Yeomanry manœuvres in Wiltshire and Berkshire in 1890, and he felt certain that the military witnesses of those manœuvres would confirm his statement that the conduct of the Yeomanry in camp was admirable, and that they did their work with intelligence, and showed an amount of military knowledge surprising to those who had not previously been brought into contact with this Force. It would be a great mistake to attempt to abolish a Force that had so creditable a record. With regard to the proposal to grant a medal, he was glad to hear that the Secretary for War intended to make further inquiries before coming to a decision. It was his opinion that in the majority of instances the Yeomanry did not desire the medal, there being a prevalent view among them that medals should only be conferred for service in the field.

SIR W. LAWSON (Cumberland, Cockermouth) said, he wished to say one word about these warriors. He had voted against this grant on former occasions with the right hon. Gentleman the Secretary for War, and, as he was not on the Treasury Bench, he did not see why he should vote differently now. Seventy thousand pounds was a great deal of money, and if they could save that sum in these bad times it was their duty to do so. The hon. Gentleman who had just sat down said that the Yeomanry Force was formed in times of trouble and emergency, and then expressed the belief that such times would not recur. The hon. Member had thus supplied them with a very good reason for not continuing to support the Force by voting this money. Quite recently, at a meeting of the Cheshire Farmers' Club, caustic criticisms were passed on the local Yeomanry, and it was said that the bulk of the men were so stout that they would be unable to get away fast enough if an enemy were to pursue them. The speeches which he had heard that evening confirmed him in his former view that the Yeomanry were utterly useless. As gentlemen on the other side of the House seemed to be of the same opinion, he asked them to join with him in opposing the Vote.

MR. CAMPBELL-BANNERMAN said, he understood there was a general desire on the part of hon. Gentlemen opposite that the further discussion of the Army Estimates should be postponed in order to give them an opportunity of discussing the Parochial Electors Bill.

MR. A. J. BALFOUR (Manchester, E.) said, he understood the agreement was that only the Army Estimates should be taken to-day. It was not until after he came down to the House that evening that he heard of the proposal to consider the Parochial Electors Bill.

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne) said, the change in the Government plan was announced before the commencement of Public Business. There were urgent reasons why the Bill should be pressed forward, and he trusted that hon. Members opposite would not oppose the proposal.

MR. W. LONG (Liverpool, West Derby) said, he was not aware that the case was one of urgency.

MR. A. C. MORTON (Peterborough) moved that Progress be reported.

Motion made, and Question, "That the Chairman do report Progress, and ask leave to sit again,"—(*Mr. A. C. Morton,*)—put, and agreed to.

Resolutions to be reported to-morrow; Committee also report Progress; to sit again To-morrow.

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) (*re-committed*) BILL. (No. 282.)

COMMITTEE. [*Progress, 25th June.*]

Bill considered in Committee.

(In the Committee.)

Clause 1.

Amendment proposed, in page 2, line 4, after the word "shall," to insert the words "as far as possible."—(*Mr. Rankin.*)

Question proposed, "That those words be there inserted."

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central) said, he could not accept the Amendment of the hon. Gentleman, as it was directed against a principal feature of the Bill.

MR. W. LONG (Liverpool, West Derby) said, he should like to point out the inconvenient position the Committee were placed in owing to the absence of the hon. Member for Leominster (Mr. Rankin), who moved the Amendment. He thought that unless this Amendment were inserted the Revising Barristers would have no means of knowing whether they were right or whether they were wrong.

MR. GRANT LAWSON (York, N.R., Thirsk) said, he did not think that the Revising Barrister ought to be hampered by the instruction in the clause. In many places it was at present extremely difficult for the Revising Barristers to find places in which to hold their Courts, and in many cases it would be absolutely impossible for the Revising Barrister to carry out the instructions in the clause. Why not leave it to him to make the most expeditious and convenient arrangement he could?

MR. SHAW-LEFEVRE said, he must point out again that the Amendment of the hon. Member for Herefordshire would destroy the effect of the clause. The clause as it stood had been inserted at the express wish of the clerks of County Councils.

MR. W. LONG said, that as he understood the Amendment it was a very important one. The circumstances affecting the Revising Barristers in different parts of the country were very varying. In some districts communication was good and in others very difficult. The Amendment of the hon. Member for Herefordshire sought to leave the matter to the discretion of the Revising Barrister. It seemed to him essentially a question which could only be settled on the spot and by men acquainted with local circumstances and difficulties.

MR. SHAW-LEFEVRE said, upon the whole the matter had better remain for further consideration.

Question put, and agreed to.

MR. GRANT LAWSON said, that the Bill consisted of clauses which had been inserted by the Select Committee. They put Revising Barristers under entirely new conditions as to the times at which the lists should be completed, substituting the end of November for the end of December, and he proposed that the obligation should be qualified by the words "if possible."

Amendment proposed, in page 2, line 16, after the word "shall," to insert the words "if possible."—(*Mr. Grant Lawson.*)

Question proposed, "That the words 'if possible' be there inserted."

MR. SHAW-LEFEVRE said, the Amendment would defeat the object of the Bill, for which it was necessary that all the Registers should be completed by one day. This was one of the essential points of the Bill, upon which the Committee were unanimous. He must ask for the support of the Committee in this matter.

MR. W. LONG said, he agreed to some extent with the right hon. Gentleman, but the question whether it was possible to so accelerate the registration so that all the Registers should be completed by a certain day——

It being Midnight, the Chairman left the Chair to make his report to the House.

Committee report Progress.

MR. W. LONG inquired when it was intended to take the Bill again? If the Government desired to proceed with it, and it was urgent, the Opposition had no desire whatever to stop the Bill. [*Ministerial cries of* "Oh!"] They would deal with that class of interruption when they had the opportunity. Many gentlemen opposite knew perfectly well that Members of the Opposition, in the views they expressed on the Bill, were only representing the opinions of Revising Barristers, clerks of County Councils, and other men who would have to do the work which the supporters of the Government were ready without adequate discussion to place upon them.

MR. SHAW-LEFEVRE: I am quite sure that there is no desire on the part of gentlemen opposite to obstruct, but that they wish to facilitate business. What I would venture to suggest now is that Mr. Speaker should be allowed to go out of the Chair, and that we should proceed with the Bill. [*Opposition cries of* "No!"]

Committee to sit again upon Tuesday.

CONCILIATION (TRADES DISPUTES) BILL.—(No. 125.)

SECOND READING. [ADJOURNED DEBATE.]

Order read, for resuming adjourned Debate on Second Reading [23rd April.]

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): I hope the House will consent to take this Bill now. I am willing that the other Bill on the subject standing in the name of my right hon. Friend the Member for the University of London (Sir J. Lubbock) should be read a second time, and that both Bills should go before the Standing Committee.

Several hon. Members objected.

Debate further adjourned till Tomorrow.

MUSSEL SCALPS (SCOTLAND) BILL.
(No. 169.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. Birkmyre.*)

MR. BROMLEY DAVENPORT (Cheshire, Macclesfield) asked for some explanation of the Bill's provisions.

MR. BIRKMYRE said, the Government quite approved of the principle of the measure, and the principle had already been approved by the House of Commons and the House of Lords.

SIR C. PEARSON (Edinburgh and St. Andrews Universities) said, he did not know whether the hon. Gentleman was justified in claiming Government approval for this Bill. He (Sir C. Pearson) had read the Bill, and it seemed to him to be one of the worst drawn measures he had ever read.

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): In reply to my right hon. Friend, I may say I do not think the drafting of the Bill is perfect, but the hon. Gentleman in charge of it has expressed his willingness to admit certain Amendments which the Government think necessary, and if those Amendments are introduced we have no objection to the measure.

MR. ANSTRUTHER (St. Andrews, &c.) said, he should like to have the opinion of the Lord Advocate (Mr. J. B. Balfour) on the drafting of the Bill. He (Mr. Anstruther) had no objection to the principle of the measure, and, indeed, he himself had introduced a Bill based very much upon the same principle, although not providing for the rating arrangement sanctioned by this Bill. The Government had early in the Session taken objections to the reading of his Bill a second time, although he had never heard why they had done so.

*THE LORD ADVOCATE (Mr. J. B. BALFOUR, Clackmannan, &c.): As my right hon. Friend the President of the Board of Trade has just stated, subject to certain alterations on points of detail we do not object to this Bill.

An hon. MEMBER: I object.

MR. BIRKMYRE: I would appeal to hon. Members not to prevent the Second Reading of the Bill.

An hon. MEMBER: I object.

Second Reading deferred till Tuesday next.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 2) BILL.—(No. 203.)

Lords Amendments agreed to.

EDUCATION PROVISIONAL ORDER CONFIRMATION (LONDON) BILL [*Lords*].
(No. 300.)

Read a second time, and committed.

PEEBLES FOOT PAVEMENTS PROVISIONAL ORDER BILL.

On Motion of Sir G. Trevelyan, Bill to confirm a Provisional Order made by the Secretary for Scotland, under "The Burgh Police (Scotland) Act, 1892," relating to the burgh of Peebles, ordered to be brought in by Sir George Trevelyan and the Lord Advocate.

Ordered, That Standing Order 193A be suspended, and that the Bill be read the first time.—(*Sir G. Trevelyan.*)

Bill presented, and read first time. [Bill 304.]

MESSAGE FROM THE LORDS.

That they have agreed to,—Local Government (Ireland) Provisional Order (No. 12) Bill.)

That they have passed a Bill, intituled, "An Act to regulate the sale and use of Pistols." [Pistols Bill [Lords].]

MARKET GARDENERS' COMPENSATION BILL.—(No. 81.)

Reported from the Standing Committee on Trade, &c.

Report to lie upon the Table, and to be printed. [No. 197.]

Minutes of Proceedings to be printed [No. 197.]

Bill, as amended in the Standing Committee, to be taken into consideration upon Friday, and to be printed. [Bill 305.]

HOUSE OF LORDS OFFICES.

Ordered, That a Message be sent to the Lords requesting a Copy of the First Report from the Select Committee appointed by their Lordships on the House of Lords Offices.—(*Sir J. T. Hibbert.*)

FOOD PRODUCTS ADULTERATION.

Ordered, That Mr. Maclure be discharged from the Select Committee on Food Products Adulteration.

Ordered, That Mr. Whiteley be added to the Committee.—(*Mr. Akers-Douglas.*)

House adjourned at ten minutes after Twelve o'clock.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF COMMONS,

Wednesday, 4th July 1894.

ORDERS OF THE DAY.

SUPPLY—COMMITTEE.

Supply,—considered in Committee.

(In the Committee.)

ARMY ESTIMATES, 1894-5.

1. Motion made, and Question proposed,

> "That a sum, not exceeding £74,400, be granted to Her Majesty, to defray the Charge for the Pay and Miscellaneous Charges of the Yeomanry Cavalry, which will come in course of payment during the year ending on the 31st day of March, 1895."

*Mr. A. C. MORTON (Peterborough) said, he intended to move the reduction of the Vote. He should like to see it rejected altogether; but he imagined that part of the money had been spent, and that, therefore, it would be useless to make a Motion to that effect. The Minister for War had spoken yesterday of unregenerate days — alluding either to himself or the Yeomanry. Probably the reference was to himself, seeing that in days gone by the right hon. Gentleman was in favour of economy, but now his soundness on that Radical doctrine appeared to be doubtful. The War Office, possibly, was too strong for him now that he was in Office, but he was strong enough to oppose them when out of Office. The right hon. Gentleman had gone against the charge years ago, and had asked hon. Members to oppose it; and if he adhered to his former view, he ought to have the courage, now that he was in power, to strike out the Vote altogether. He (Mr. Morton) did not wish to say a word disrespectful of the Yeomanry. They were no worse than other people, but as a fighting force the Yeomanry were of no use whatever. He was altogether opposed to the maintenance of fighting forces, being in favour of arbitration as a means of settling International disputes. Still, if we must have an Army, it should be a fighting force. The Yeomanry merely "played at soldiers." Therefore, they ought to be got rid of altogether. They were told that in past days the Yeomanry had been of some use in putting down rioting, but the police were now able to do that. It had not been shown that the Yeomanry was in an efficient state to do any fighting whatsoever. He was entirely in favour of giving this money to the Volunteer Force, who had done good service in putting itself into a state of efficiency for the defence of the country. He understood from experts that they could not very well have an efficient Volunteer Cavalry Force. The Yeomanry were something of that sort, and he could well understand the difficulty there was in making it efficient and in obtaining horses. If the money could be spared it should be voted to the Volunteers, who rendered efficient service to the country, and who had never been properly recognised by the State. For the purpose of testing the question he would move to reduce the Vote by £40,000.

Motion made, and Question proposed, "That a sum, not exceeding £34,000, be granted for the said Service."—(*Mr. A. C. Morton.*)

Mr. A. H. SMITH (Christchurch) said, he must protest against the attacks made in the Committee against the Yeomanry Force. He submitted that the criticisms of the hon. Baronet the Member for Cockermouth and others were altogether out of date, and he would advise them when they renewed their attack to discard the stale jokes and antiquated gibes which were hurled against the Yeomanry last night. The hon. Baronet did not always make stale jokes, but when he alluded to the pace at which the Yeomanry were able to retire the joke was a very ancient one. If the hon. Member for Essex, who, though he might have great knowledge of other Military Forces, had very little acquaintance with the body in question, were to ask cavalry officers who had inspected Yeomanry regiments during the last few years, they would one and all, he was certain, give a very different account of the Force to that which was given last night. They would all bear testimony to the value and efficiency of the Force. The hon. Baronet had made complaint of the expense of the Force. In his opinion, it was an extremely cheap Force, and the £70,000 spent upon it was extremely well laid out. He would ask hon. Gentlemen this one question, although he knew it was no use pressing it upon the hon. Member for Peterborough: Did they think it possible for the Reserve Forces to be of use without cavalry? No doubt it would be impossible to maintain Volunteer cavalry, but that was the strongest argument for maintaining the Yeomanry in the most efficient state possible. This was the only form in which cavalry in connection with Volunteers could possibly be maintained. He was surprised to hear the right hon. Gentleman opposite last night attribute all the improvement in the Yeomanry Force to the new Regulations and the organization lately introduced, because it was well known that that improvement began long before the new Regulations came into existence. The Yeomanry, however, were quite willing to carry out those Regulations and to be tried by the new standard of efficiency. One point of difficulty connected with the new organization was the long distances the permanent staff had to travel in carrying out their duties in regard to preliminary drill, and so on. He knew instances where the permanent sergeants had to travel 25 miles to reach the troops or shooting grounds. A healthy rivalry existed among the Yeomanry, which would always tend to maintain their present excellent condition, though no doubt troops forming one squadron and at perhaps 20 or 30 miles distance from headquarters would have very little in common.

Mr. WINGFIELD-DIGBY (Dorset, N.) did not think that the disparaging observations of the hon. Member for Peterborough—who, no doubt, possessed great military knowledge—with regard to the Yeomanry would have much weight with the country. Perhaps the hon. Member would explain how under his new tactics infantry were to act without cavalry. It was absolutely necessary that the Yeomanry Force should be maintained in order to act as the cavalry of the Volunteer Force. The force was a most inexpensive one, and it possessed the advantage of having one horse to each man instead of two men to each horse, as was the case in the Regular cavalry. The defenders of the Yeomanry fortunately were not confined to one side of the House alone. The hon. Member for Cirencester had pointed out how useful the Yeomanry cavalry were to the country. Something had been said last night about the Yeomanry being useful assistants to the Civil power, but the Force earnestly hoped that they would never have the duty imposed upon them of riding down an unarmed mob of their fellow-countrymen. As had been pointed out with regard to the inception of the Yeomanry, many of the regiments were raised at the time of Napoleon's threatened invasion of the Island. It was very interesting at this day to examine the maps then drawn up, showing the tactics to be adopted in the event of a descent upon our coasts. The Force was extremely popular, and, whenever it was called out, it brought a considerable amount of business to the country towns. An article, written by Mr. Frederic Harrison, had recently appeared in the magazines in reference to the incidence of taxation, and suggesting that it would be well to go back to the system of the old days, when the landed gentry provided so much of the money and so many of the troops or armed men required for the service of the King. The article also referred to the ancient Greek and Roman times, when men were picked out for the service of the State. The writer was evidently hardly aware of the existence of the Yeomanry cavalry, largely maintained by the country gentlemen, the cost being only supplemented by the small amount granted them by the Government. The country gentlemen were willing to go on supporting the Yeomanry and Volunteer Forces in spite of the cold water which was thrown upon them. The Yeomanry had been long threatened, but "threatened people lived long," and he trusted the Force would continue to do the good work it had done in the past, in spite of the attacks of the great military authorities opposite and their new tactics. He hoped the War Office would not reduce the permanent staff, which was as low as it could be consistent with the efficiency of the Yeomanry.

Captain BAGOT (Westmoreland, Kendal) said, there could be no doubt this was one of the cheapest Forces we possessed, and that to do away with it would be a piece of great folly in the organisation of the defence of the country. The hon. Member for Peterborough was probably not aware that the total cost of the Yeomanry to the country was not equal to that of a single Regular cavalry regiment. When the squadron system was adopted from the Regular cavalry lately in the reorganisation of the Yeomanry, the permanent troop-sergeant-majors were done away with. It was now complained that the duties of the sergeant-majors, on whom the efficiency and internal organisation of the regiment depended, were too onerous, and he suggested that they should be granted railway passes so that they might easily cover the distances which separated the two troops under their control.

*Sir F. FITZWYGRAM (South Hants, Fareham) said, the important question was whether the Yeomanry would be fit for the duties which they would be called upon to discharge in the case of war—whether they were quite up to the mark? In a country like England cavalry could not be utilised to any great extent by way of acting in mass, but in scouting duty the hunting farmers of England, who largely formed the Yeomanry, would be invaluable. It was on our Militia, Volunteers, and Yeomanry that we should mainly have to depend in case of invasion, which could only occur after a great disaster in a European war, when probably our Regular cavalry would be depleted or destroyed. That was an answer to the question so often asked—Why could not the Regular cavalry do this duty? Of course, they would if at home. But before we can suppose an invasion, we must suppose disaster to our Army abroad. And in such case our home defence would largely depend on the forces — namely, Militia, Volunteers, and Yeomanry — which cannot be sent abroad. For those reasons he strongly supported the Vote for the Yeomanry. They received no pay, and the allowance made for man and horse was but small, and that which was done for the Volunteers should surely be done by the country for the Yeomanry as well. His hon. Friend had mentioned the case of a yeoman who, at 75 years of age, had not missed drill for 50 years. While allowing the importance of having tried and well-trained men in the Yeomanry, he agreed that if it were composed largely of men with such service records as that it might then very justly be considered by its critics as even more useless than the Yeomanry Force of the olden time. From observations he had made during the years he commanded in the cavalry, and also from the general experience of hunting and steeplechasing men, he was inclined to say that the age for active service should not exceed 42 years either in the Yeomanry or for cavalry regiments.

Mr. GIBSON BOWLES (Lynn Regis) said, he would not presume to follow the gallant and distinguished officer in his criticisms and eulogium on the Yeomanry from the point of view of Army work, but he would submit that this Force had a special merit, in so far as the men were civilians first and soldiers afterwards. His sympathies had always gone forth to such men, for he shared the prejudice held by some people against having any standing Army at all. The fact that they were civilians as well as soldiers should not be lost sight of whenever it was necessary to call out a military force in order to quell any local disturbance, for, as fellow townsmen, they would certainly act with more consideration than the Regular troops, and, therefore, would not be so likely to incense the mob to commit acts of violence. He remembered reading of a case in which during the Reform riots in Wiltshire the local Yeomanry were called upon to charge a mob which had taken possession of a park. In the charge one of the troopers dropped his sword, which was promptly picked up and handed to him by a rustic. His next man asked him why he did not cut the rustic down, and the reply was that he would not have done that for anything, as the man was the son of his carter. He considered that the Yeomanry Force was the most economical of all the branches of our Army. For these reasons he trusted that the hon. Member for Peterborough would not press for the reduction of the Vote. He had often been happy to follow the hon. Member's lead in

Motions for the protection of economy, but believing, as he did, that their energies might be more usefully applied to matters on which more money was spent, he appealed to him, in the name of old comradeship in the fight for economy, not to press the Motion.

*Mr. BRODRICK (Surrey, Guildford) heartily supported that appeal. He believed it was impossible to get a cheaper or more economical force than the Yeomanry, which, he maintained, formed a most valuable auxiliary to our cavalry. It was a Force of 9,000 or 10,000 men and horses, costing £112,000. He thought the hon. Member must have been misled in this matter. Some time since he had the assistance of the present Secretary for War in voting for the abolition of Yeomanry Cavalry.

Mr. A. C. MORTON: I did not have his assistance; he had mine.

*Mr. BRODRICK said, the right hon. Gentleman had evidently now found salvation. They had his authority for it that the Force had immensely improved, and was much more useful for service in the field than it was some years since; and as other Votes of great interest were to come before the Committee, he hoped they would be allowed to proceed without further delay and without a Division.

Major RASCH (Essex, S.E.) said that, after the speeches delivered on the previous night by the hon. Gentleman the Member for West Derby and the right hon. Gentleman the Secretary for War, he did not propose to vote for the Motion of the hon. Member for Peterborough. The Secretary for War had every opportunity of knowing whether the Force was efficient; but that as they had his authority for the statement that it was, he would rely on his judgment. But while he could not support the hon. Member for Peterborough he did not feel he could vote the other way, and he should therefore abstain from taking any part in the Division.

Question put.

The Committee divided:—Ayes 19; Noes 112.—(Division List, No. 149.)

Original Question put, and agreed to.

Mr. Gibson Bowles

2. £804,000, Volunteer Corps, Pay, and Allowances.

Sir H. FLETCHER (Sussex, Lewes) said, he wished to take that opportunity to congratulate the Military Authorities and the Volunteer Force generally on the increase in the Force. Although this, of course, involved an addition to the Vote, he thought the money was well spent. He noticed from the Estimate that the total of the Force had risen from 218,800 to 221,000 men, and this was a proof that satisfactory steps were being taken to keep up a most useful Force. But he had one or two suggestions to make to the Secretary of State for War, and he hoped the right hon. Gentleman would be able to see his way to give effect to them. The first was with regard to the Capitation Grant. At present this grant, together with the proficiency allowance, was paid once a year, and he ventured to suggest that at any rate some proportion of it should be handed over as soon as it was earned. The Volunteer year ended on the 31st of October, and of course the men must have made themselves efficient prior to that date. But the grant was not paid until April in the following year, and he thought six months was a long time for the officers to be kept out of the money, the result being not infrequently that money had to be borrowed to meet the current expenses of the battalion. It might be urged that this would upset all the financial arrangements of the War Office, but probably an earlier payment might be made without much difficulty, and it certainly would be much appreciated by the Volunteer authorities. Then there was the question of transport in case of mobilisation. It the case of its being necessary to move it, a Volunteer corps would be useless without transport, and many officers recognising the fact had already made arrangements to supply their regiments with the means of transport. This, however, was necessarily an expensive proceeding, and his suggestion to the Secretary for War was that when an inspecting officer certified that transport vehicles sufficiently horsed were paraded at the annual inspection a capitation grant of 35s. for one man per company to act as driver should be allowed, the man to wear the uniform of the battalion, but not to otherwise qualify. That would be a great help to the Volunteers in this matter of transport. As to the Capitation Grant generally, he thought that was sufficient for all practical purposes. The next point was as to the transfer of Volunteers to the Regular Army. It frequently happened that after a young fellow had been in the Volunteers a few months he enlisted into the Regulars. But during his service as a Volunteer a considerable sum of money had been spent in providing him with a uniform, and these clothes were, as a rule, thrown on the commanding officer's hands, for there was a general dislike to the issue of old or part-worn uniforms, and many men refused to serve in corps in which this practice prevailed. He would suggest that in such cases of enlistment a grant should be made to the Volunteer corps to cover the expenses thus incurred. Many Volunteer regiments had now become battalions of territorial regiments. In the old days they were called Rifle Corps, but for some years that designation had to a great extent been abandoned. As the system of making them battalions of territorial regiments was now pretty general, he thought the Volunteer regiments should as nearly as possible assimilate with that of the Militia battalions of the same regiment. Many inspecting officers had already advocated that; and only a fortnight previously, at his own, regimental camp, the inspecting officer found fault with certain badges worn by the non-commissioned officers, and said that they should be similar to those used in the Militia battalion. But the present Regulations did not permit Volunteer officers to clothe and dress their men in the same way as Militia battalions, although he believed such a thing would be very popular. Coming next to the permanent staff, he urged that an allowance should be made to the commanding officers of headquarter companies to enable them to engage some sergeant discharged from the Army to assist the sergeant-instructor as orderly-room clerk, the necessity for this arising from the fact that the Official Returns to be filled in were rapidly increasing in number, and if the sergeant-instructor had to attend to them he was bound to neglect his other duties. Further, he thought that the permanent staff should be attached to a Line regiment for drill purposes one month in every year. The resident instructors lived, many of them, in the country villages. They attended a few regimental and battalion drills, but had really very little to do. It would be a great advantage if the sergeant-instructors could be sent out more regularly to make them better acquainted with the new drill, and he would put it to the right hon. Gentleman whether he could not see his way to order sergeant-instructors for a period of one month each year to be attached to and drill with the Line regiment, or with the depôt of the territorial regiment. It was the more necessary to carry out some suggestion of this kind, because, every year almost, changes in drill were made and imposed on the Volunteer Force as well as on the Regular Army. A point which had been more than once previously referred to in connection with the Force was the brigadier system, which had been in operation several years. He had no fault to find with the system as it at present existed, but the duties and responsibilities of the brigadier should be more clearly defined by the Military authorities, for at present the position of those officers was in many respects anomalous. As to the existing Musketry Regulations for the Volunteers, he thought they were sufficient; and, in view of an intimation given by the right hon. Gentleman on a previous occasion that it was proposed to introduce further and larger conditions, he would suggest that to press the Volunteers too hard on this point would have an effect contrary to that which might be intended and desired. Field-firing was undoubtedly a very important matter with the Volunteers and Regular Army alike, and he desired to assure the right hon. Gentleman that the Force tried hard to fulfil the conditions required to the satisfaction of the Musketry Inspectors; but the Volunteers suffered greatly, in common with the Regular troops, from the want of suitable ranges for practice, and he wished to press this fact on the attention of the War Office authorities. With regard to the Volunteer decoration, he was very glad to see by that day's papers that the right hon. Gentleman, in response to an appeal, had slightly modified the existing rule. The entire Force would feel grateful for that concession, but he would ask the right hon. Gentleman whether he could not carry it a little further. As the Rule now stood, no Volunteer would be entitled to the decoration who was not actually serving in the Force on the 1st of January, 1893. He knew many hundreds of men who had served in the Volunteers for more than 20 years continuously, and who would be entitled to the decoration but for this condition. The restriction was very severely felt, and he would appeal to the right hon. Gentleman to consider whether it could not be dispensed with. A few days ago the right hon. Gentleman, he understood, said, in reply to a question, that the difficulty which he and his military advisers had in the matter was that no trustworthy Returns of service could be obtained.

Mr. CAMPBELL-BANNERMAN: In many cases.

Sir H. FLETCHER continuing, said, that might be so, but he thought the right hon. Gentleman might get over that difficulty—at all events, in the great majority of cases. In the early days of the Force, when it was loosely controlled, Returns were not sent into the War Office, but he could say, speaking as a commanding officer, that it had been the practice for the last 25 years to send in full and complete Returns. If this further concession were granted it would gladden the hearts of many old Volunteers who had given their services to the country for more than 20 years, but who were now deprived of the decoration by the restriction referred to. With respect to the use of the Lee-Metford rifle, it had been suggested to him that when that rifle was served out, the short rifle manual should be abolished, and that the Volunteers should be drilled with the same manual as that used for the Regular Army. He thought the time for this change was fast approaching.

*Sir A. ROLLIT (Islington, S.) said, he begged to say a few words with the object of endorsing what had been said by the hon. Baronet respecting the Volunteer medal. The Statute for facilitating the acquisition of sites for barracks and ranges had not been taken advantage of sufficiently, and the Act ought to be amended so as to make it easier for Municipal Authorities to assist Volunteers in such matters. But the chief difficulty against which Volunteer corps had to contend was the growing dearth of officers. The primary cause of this dearth was the expenditure which a commission involved. Eligible young men were deterred from entering corps by the knowledge that they might have to become liable with their colleagues in respect of drillhalls, ranges, &c., for sums in excess of the liability which they felt justified in incurring. If the Volunteer Forces were really required for the defence of the country, officers and men ought to be relieved from those disbursements which they now had to make in connection with their military training. The State ought to provide all the means of attaining efficiency, including complete equipments and drill-halls and ranges. Allowances ought also to be given to both officers and men for camp expenditure. The payments made by the Government to the Volunteers engaged in submarine mining had greatly conduced to the efficiency of the corps, and that seemed to him to be a precedent which might be followed with advantage. One other point was that Volunteer corps suffered distinct loss with regard to capitation in consequence of enlistments in the Army, and that loss ought to be made good to them in some way or other. Possibly some addition to the status of Volunteer officers would encourage young men to seek commissions. The question of uniform was not an important one in this connection, but a closer assimilation of the Volunteers with the Militia might be advantageous. He was of opinion that not only in the matter of uniform but in other things there might be a closer assimilation between the Volunteers and the Regular Forces, and that more service and greater efficiency should be required. This might be brought about under the present Volunteer conditions by having more afternoon or day drills than there were at present. It would be, in his opinion, right and advantageous to offer commissions in the Regular Army to Volunteer officers in the same way as they were offered to officers in the Militia; and he also thought the exemption from jury service might very well be granted to Volunteers as a return for the work they did for the State. Reference had been made to the desirability of having greater association of the Volunteers with the Regular Forces. He thought it was impossible to over-estimate the advantages that would follow from increased association of this kind. An illustration of the great benefits that were derived from this source was supplied by the efficiency attained by the Volunteer Submarine Miners through their continuous association with only very small detachments of the Coast Brigade of the Royal Engineers. The Submarine Mining Volunteers had received a capitation grant of £5, which was much in excess of the grant made to other Volunteers. If this increased grant had been the means of obtaining efficient service he thought the principle might very well be extended to other branches of the Volunteer Force.

Notice taken, that 40 Members were not present; House counted, and 40 Members being found present,

MR. WINGFIELD-DIGBY said, he was aware there was a Committee now sitting in connection with this question of the Volunteers, which was inquiring into the discipline and status of the Force, but he thought he was right in stating it was not inquiring into such questions as transport. He was bound to say he thought the Government ought to give a capitation grant to any regiment that could turn out a complete regimental transport, including horses, and he would like to press that upon the right hon. Gentleman the Secretary of State for War. He could not speak, as other hon. Members had done, as a Volunteer, because he happened to belong to the Sister Service, the Yeomanry, but he took great interest in the Volunteers, and was one of those who, though not serving himself, was perfectly prepared to support with his purse the local corps, and therefore he hoped the right hon. Gentleman would be able to see his way, if not this year, at some future time to give a capitation grant for the purpose he had mentioned. But there were one or two questions in regard to which some of his constituents who were Volunteers had grievances, the chief one of which was with regard to the new medal and long-service decoration. He had received complaints about the decoration and about the date at which those who were serving in the Force should be entitled to wear the decoration. But, in the first place, on behalf of those Volunteers who were interested in the question—and he believed all Volunteers were—he desired to thank the right hon. Gentleman for the concession he had already made in regard to the service being consecutive. Still, he could have wished that the concession had been extended and that there might have been a longer period than one year intervening in the time reckoned for the 20 years' service. For instance, it often happened that a man, on succeeding to his father's business, was unable to continue his Volunteer service for a year or two while he was making himself acquainted with the business, and afterwards was glad to return again to the service, and consequently an interval of two or three years would have met practically the whole of those cases. In connection with the Yeomanry he had known cases where a man on succeeding to his father's business was unable for the first two years to keep up his drills with the corps, but after becoming thoroughly acquainted with his business had returned, as it were, to his first love, his old corps. Many of these were their best men, were strong supporters of the Volunteer mevement, and he thought they should be encouraged to return rather than discouraged by making them ineligible foi the decoration, and that encouragement be given by allowing a longer interval than one year to elapse during the time they were with the colours. Another grievance had reference to the date of the completion of the 20 years' service in the Volunteer corps. He had had several letters on this subject, and in one company alone of a Volunteer regiment with which he was most familiar he heard there were seven men, having an average of 27 years' service and over, who had been cut out of the decoration. And he would like to point out that in some cases these men were compulsorily retired through age, and therefore the reason of their being cut out was not, so to speak, of their own free will, but purely owing to their compulsory retirement. One of his correspondents complained that the commissioned officers were placed in a better position than the non-commissioned officers and men; and stated that certain officers had been granted the medal whilst some of the non-commissioned officers and men who were equally entitled were left unrewarded. He would, therefore, strongly appeal to the right hon. Gentleman to see whether it would not be possible to get rid of the obnoxious clause—Clause 2—in the Army Order which fixed the date as the 1st January, 1893. He would also like to urge the cause of those he was specially pleading for, the non-commissioned officers and men, who in many instances had been the backbone of the movement, who, at a time when the Force was not so popular as it was now, when officers and men were not so easily obtained, had kept the Force going by their individual efforts. These men felt keenly being cut out from the wearing of this decoration, whilst their juniors who had not spent so much time in the service, or taken such trouble in regard to it, were eligible because in their case there had not been any break in their service. Many of these men he referred to would also, but for being compulsorily retired, still be officers in their corps. He trusted that by some means or other an exception might be made in favour of these men who had done so much for volunteering. He also urged upon the right hon. Gentleman there should not be one law for the officers and another for the non-commissioned officers and men, but that all should be treated upon an equal basis. This was a great grievance with those men who had been compulsorily retired previous to 1893, and he would impress upon the right hon. Gentleman the desirability of allowing these old men to wear the long-service medal. The expense of the few additional medals that would be required could not be much, and he hoped that would not be allowed to stand in the way. Then with regard to the keeping of the records, he thought it was rather hard lines that regiments that had kept their records should have to suffer for those regiments in which records had not been kept. Would it not be possible for the Secretary of State for War to grant the medal decoration in cases where the records of the regiment were authentic, and not punish them for the neglect or perhaps indifference of those regiments and commanding officers who had not kept any records? There was very great feeling in the country on this matter, and some of these old men felt they had not been justly treated, and also that it was unfair there should be one law for the officers and another for the men.

*COLONEL HUGHES (Woolwich) did not think that the claims of the Volunteers ought to be designated by the serious word "grievance," as there were very few things to complain about at the present moment. The Volunteer movement had not been the plaything of Party, but had received the attention of those who were responsible for the defence of the country. The Force had become more serviceable year by year, and, knowing how difficult it must be to impose conditions upon the Volunteers which they would not be eager to accept, he thought the Government had done very wisely in rather following the views of the Volunteers themselves. It was now a very popular Force, though formerly it was not so; and he spoke as one who had belonged to it for 33 years, and had raised a brigade of artillery from 37 men to nearly 500 men. He knew they had grievances in the past, but at the present moment they were only trifling, and had only to be considered to be rectified. With regard to a break of a couple of years in the Service cutting a man out from the decoration, he thought that was rather hard upon the men. The proof of their title to the medal might be put upon the men, and unless that was satisfactory the medal would not be granted; and, as to records, he should hope that in every corps there were records kept from the very commencement of every man who had been enrolled, and therefore there should be no difficulty in accepting every one of these cases. He knew a volunteer who was in his corps, and who resigned because he was going to get married. He said to him, "Well, my dear fellow, after you have been married a little while, you will be glad of an excuse to come out and enjoy yourself," and, as a matter of fact, that was the case, and this man rejoined and continued most efficient. This break in the service ought not to prevent that man from being placed in an equal position with those who had served, perhaps, a less time, though their service had been continuous. He noticed that third-class fare was allowed to officers attending camp or first gun practice. He thought they should either allow a higher class fare or none at all. It seemed to be an indication that the officers were to travel in the same class as the men, which they knew very well they would not do, and which, he thought, would not be in accordance with good discipline. Officers and men drew their allowance for the first time they went down, but there were officers who had to go down a second and even a third time with men to complete the gun practice, but after the first time they went down they got no allowance. Then, again, officers in camp got their 2s. a day, but the whole of that was absorbed in the hire of furniture and other matters that could not be drawn from the stores. If they went on the supposition that all expenses were to be paid by the State, officers ought to have a larger allowance in consideration of not being able to draw camp furniture. Another point was that if a garrison artillery corps armament was changed to 16-pounder guns, the officers were allowed to go again to the School of Instruction at the expense of the country, but if the armament was changed to siege artillery they were not allowed to go again to the School of Instruction except at their own expense, and he could not see the reason for the distinction. But these were matters which he felt sure the War Office authorities would consider in a true and proper light.

*Mr. TOMLINSON (Preston) desired, in the first place, to add all the force he could to the suggestion made by his hon. and gallant Friend as to the payment at an earlier period of a portion of the capitation grant. It was a great hardship upon the officers not to have money in hand to meet the expenses. The number of men to be provided for was known at the War Office shortly after the conclusion of the Volunteer year, and if as soon as this was known a proportion of the capitation grant was given it would be a very great boon to the officers in the administration of the corps. His hon. and gallant Friend said something about assimilating the uniform to that of the Militia. He was in a corps in which that had been done except in regard to the lace, and if a change from silver to gold lace was suggested that was a change which was one that he did not desire to advocate; he thought they might swagger quite sufficiently even without so much silver lace as they had now. There was one part of the full dress and parade uniform which he thought might well be dispensed with, and that was the cross-belt, which was used as a substitute for the sash worn by the officers of the Regular Army. He did not see why a sash of a sufficiently distinctive character should not be allowed to Volunteer officers. He deprecated the requiring adjutants of Volunteer battalions to assimilate their uniform to that of the Volunteer officers. One thing essential to the welfare of a Volunteer battalion was to have a good adjutant, and it might well be that an officer in every respect eligible for the post was led to decline to serve in the Volunteer Force because he was required to change his whole uniform. He asked that this question might be reconsidered. He desired also to support the claim to the long-service decoration of those who had served for 20 years continuously in the Volunteer Force, though they might have retired before the date fixed by the new Regulation. Many of those men were a most valuable element even in the present working of the Force in their several districts; and if the decoration was not conferred upon them, it would tend to discourage them in continuing to interest themselves in the Volunteer cause. He did not deny the advantage of brigade camps, although they involved a diminution of the time for instructing the battalion whilst in camp; but he said that if the present brigadier system was to be maintained, it would be desirable to reconsider its construction and see how far it was in harmony with the regimental system, and if it was not in harmony with the regimental system to see what charges ought to be adopted to bring about conformity. Again, if the brigade camp system was to be developed and encouraged, would it not be desirable to arrange to have a camp in which both artillery and infantry were brigaded together? If the Volunteers were to be brought up to that condition of efficiency that they would be fit to take their place in the field they ought to be put to drill not only alongside other battalions, but also in company with artillery, and, if possible, cavalry also. In connection with instruction in musketry he urged the desirability of arranging for the initial practice for recruits in musketry with small charges and at short ranges, which, he said, might be provided for in the barrack yards. Accurate shooting at very small marks should be taught. This would not require any expensive purchases of land for machinery or ranges, but it would only be necessary that the ammunition used should be suitable for short range shooting. Those who have given close attention to the subject were of opinion that the shooting of the Volunteers and of the Army generally could be very much improved if recruits were not allowed to go to the long ranges until they had learned to hit small objects at a short distance. He did not know what proportion of the engineer force to the artillery and infantry was arranged, but unless there was some reason which, on military grounds, made it desirable not to increase the Volunteer engineer force beyond a certain limit, he believed that a much larger and an extremely efficient corps might easily be obtained. There were in many parts of the country persons who were perfectly skilled or who would quickly become so, in all the field work of the engineers, and who would readily join a force of that kind in which they could make use of the knowledge they had acquired in the course of their daily avocations, and who would be glad to apply these qualifications to the service of their country if the War Office would allow some additional engineers to these corps. Very many Volunteer corps had efficient cyclist squads attached to them, and as there was some expense connected with forming cyclist detachments it might be well for the War Office to consider whether they could not give some slight additional allowance in the case of efficient cyclists.

*Sir E. HILL (Bristol, S.) had no intention of inflicting a long speech on the Committee, but desired to say a few words on the Volunteers, a service in which he had been interested for a number of years. He was a Member of the Committee which had sat to consider matters in connection with the Volunteer service, and he was somewhat hampered by the fact that that Committee had not yet reported on the subjects brought before it, and to which he should not, therefore, think it right to call attention in any way. He desired to join in the remarks of satisfaction made by his hon. and gallant Friend below him on the condition of the Volunteer Force. At the present moment not only had it increased in regard to numbers, but he spoke from personal experience when he said that the spirit which called the Volunteers into being existed as strongly as ever it did, and if the present numbers were not considered sufficient a very slight appeal would cause a large number more to flock to the service. But there was one dark cloud overhanging the Volunteer service, and that was the difficulty of obtaining officers. He need scarcely say that it was absolutely useless to have a large number of men unless they could command the services of efficient officers in suitable quantities. Many reasons had been given for this difficulty. Some had said it was because of the expense. That was not his experience at all. It was idle to say that the cost of the outfit of a Volunteer officer stood at all in the way of increasing the numbers. There were immense numbers of people in this country to whom the question of £40 and an expenditure of £10 a year was a mere bagatelle. Other reasons had been adduced for the difficulty, and it had been suggested that if they clothed the Volunteer officers in a particular simple garb they would have more gentlemen coming forward. He thought that would be a mistake. The only way in which the Volunteer service could be made attractive to what he might term the officer-bearing class was by increasing and maintaining, as far as possible, and improving its military status. That might be done in many ways. Some he did not feel able to refer to for the reason he stated just now; and there were others. He thought that unless they could bring home to the public generally that the Volunteers were not merely a number of excellently intentioned persons who had learned a certain amount of drill and the use of arms, and were considered meritorious and well deserving, but that they absolutely formed an integral and indispensable portion of the defensive force of the country and were a necessary part of Her Majesty's Army, he did not think they would greatly increase the number of officers. If they succeeded, however, in impressing this on the public mind he could not help thinking that there was sufficient patriotism among the officer-bearing class to come forward and do themselves the honour of accepting Her Majesty's Commission. Another way in which the desired result might be brought about was this. He thought that until the whole of the expense of the military training of the Volunteers was borne by the public, so long would it be difficult to impress the public mind with the fact that they were indispensable and necessary. His own feeling was that it was absolutely derogatory to the service that the public should be appealed to for subscriptions to pay for uniforms, greatcoats, accoutrements, drill-sheds, and rifle-butts. All these were necessary to military training, and as long as the Government did not provide them, the public would say to the Volunteers, "It is very kind of you to come forward, but really you are not wanted, and you ought to be thankful to us for doing as much for you as we do." On the other hand, he should like to express his gratitude to the Secretary of State for War—not only of this Government, from whom the Volunteers had received every consideration—and to his predecessors for what they had done for the Volunteers. He thought it was very desirable to encourage the attendance of officers at the Schools of Instruction, and both officers and men should also be encouraged to attend the exercises of the Regular Forces, particularly field exercise. It was of importance that the Volunteers should be brought into close contact with the Regulars, so that they might note their soldierly bearing. It was a mistake to ask Volunteer officers to travel third-class, not to pay for their chargers, or not to supply them with fodder for their horses—a small point, no doubt, but it was injurious to the service to neglect it. Then, he did not know why Volunteer officers when at school should be regarded as in a different position to their brother officers in the Militia. They were men of the same standard, and should be treated equally. He sympathised with what had been said about transport, which could be arranged for locally better than centrally, and at less cost. And as to uniform, whatever might be the best for the soldier, all troops, Regulars and Auxiliary, ought to be dressed in the same way. Why should Volunteers, who must necessarily be the less disciplined troops in a combined force, be marked out by their dress as the men who were the least capable of withstanding an attack? The uniforms of Regulars and Volunteers ought not to be distinguishable to an enemy; and whatever lace was considered necessary for an officer ought to be worn by all alike. The continued efficiency of Volunteers depended largely on a constant supply of good adjutants. If the existence of the Volunteer Force were a military necessity, there could not be a more important duty than the drilling of Volunteers. He did not know much about the infantry. He believed there was not much difficulty in getting a selection of good officers; but there was great difficulty in the Artillery. An adjutant of Volunteers who had to look after a good big regiment was thereby the better fitted for regular command, because he must have acquired a considerable amount of tact. However efficient a colonel of a regiment of Volunteers might be, it was impossible for him to go through the work which devolved upon an adjutant. As there was difficulty in getting good adjutants in the artillery, he would put it to the Secretary for War that it was worth considering whether greater attractions could not be held out so as to secure the services of the best men who were available. There was only one other matter upon which he wished to say a word, and that was as to the medal for non-commissioned officers and men. He hoped it would be found possible to give the medal to everyone who had actually served for 20 years. His experience in command went back 30 years, and he was able to speak most highly of the assistance he had received from non-commissioned officers from time to time. He had known many of these men who had worked hard in the interests of the service, and had devoted a great deal of their time and money to it, and he thought it would be a gracious recognition of their service if they were allowed to participate in the decoration whether they had retired or not, so long as they had served 20 years. He joined in the appeal to the Secretary of State to see if he could not do something in this matter. The Volunteers would always be ready to respond to whatever calls might be made upon them, and, on the other hand, he thought they should receive at the hands of Her Majesty's Government every consideration, which they deserved.

MR. CAMPBELL-BANNERMAN: I think I may now make some reply to the observations which have been made, and, in the first place, as regards the point last adverted to by the hon. and gallant Member who has just sat down—namely, the long-service medal. Several hon. Members have told the House that they have received a great number of representations with regard to the long-service medal, but that number will be nothing to the number that have reached me from all quarters. The matter is a simple one. When it was determined to institute the medal for non-commissioned officers and privates, it was not contemplated that it should be given except to those who were then serving, and that accounted for the fixing of what has been called an arbitrary date—the 1st January, 1893. It is said that that date is somewhat earlier than it ought to have been, but it has been chosen with a view to including the men serving at the time that the announcement was made. In considering the matter, it was in our minds that there might be a demand that the Volunteers who had served in previous years might be included amongst those eligible for the distinction. Let me say that I agree with what has been said by one or two hon. Members that among earlier Volunteers there may be those who almost deserve recognition in a higher degree than those who are now serving. Volunteers 20 or 30 years ago found their duties more arduous than did the Volunteers of the present day, who, although they no doubt have laborious duties to perform, find their paths easier than did their predecessors; but obviously if we were to go back behind the date named, we must go back to the very beginning of the force, and, according to the best of my information, there would be great difficulty in deciding applications which would be made in regard to the early period of the Volunteer movement. For instance, the hon. and gallant Gentleman the Member for Lewes admitted that, so far as control or clerical work went, he was nearly the whole regiment in himself. He was not only commanding officer, but orderly clerk and adjutant, and the whole organisation of the corps. In these early days in many corps there was a lack of records with regard to all except officers, whose claims, of course, are recorded in the *Army List*. There may be some corps that have complete records and others that have not, and that would lead to inequality as between men whose services and claims are equal. I am not one of those who thought that where a corps had kept its records well, it should have an advantage. Where two men had given equally good service it was hard on a man who, through no fault of his, because records had been lost, was deprived of the medal, while his comrade who had been in a better-conducted corps received it. But there has been disclosed a very strong desire that the older Volunteers should receive the long-service medal, and I will inquire whether the difficulties to which I have referred can be overcome, so that the distinction may be extended to all Volunteers who can show satisfactorily that they have given the requisite service. No doubt we shall be able, in some way or other, to overcome them. There remains the question of interruption of service. I have already made arrangements by which the hiatus in the period of service of not longer than a year will be allowed if it is due to a reasonable cause, such as change of employment or change of residence. I am not disposed to go further and admit a man who out of his own caprice has served for a year or two, and then has given it up, and, when it has suited him, again has taken it up once more. Subject to these conditions, I hope to be able to hit upon some way of overcoming the difficulties which presented themselves at the outset, and so to include older Volunteers among those whose services the Queen has been graciously pleased to approve by the institution of this medal. During the course of the Debate a very considerable number of questions have been put to me by various Members. It is impossible for me to reply to them *seriatim*, but I have carefully noted the principal points of the long category of subjects touched upon by my hon. Friend the Member for Lewes, and as I believe they cover most of those that have been raised I shall single out the hon. Baronet as the special victim of my reply. My hon. Friend wishes that the Capitation Grant should be paid as soon as it is earned.

SIR H. FLETCHER: A proportion of it.

MR. CAMPBELL-BANNERMAN: But it is now paid before it is earned. It is due on the 1st of April in respect of the coming year. It is not a payment of money earned in the past year, but a payment of the amount that will be due in the coming year, based on the figures of the past year. There is a clear distinction established. The payment is made somewhat on the principle of the Income Tax assessment. The Capitation Grant paid on the 1st of April one year is for the year then commencing, and not for the year then past. As they must, of course, have some figures to go on, they took the figures of the previous year as the scale for the coming year. Then the hon. Member turns to the question of the transport. He asks whether, where a transport corps is raised, some allowance cannot be made. There is a good deal of force in that, if the raising of these corps had been adopted as a general system. But that has never been the case. In isolated cases transport has been provided. The efforts made by certain corps in that direction are being watched, and, if they are successful, the desirability of instituting a general system will be considered. The hon. Member asked why a Volunteer regiment has to bear the loss of uniform in the case of a Volunteer enlisting in the Regular Army. We are glad to see Volunteers enlist, and I am glad to think that there is, though not a large, still an increasing, number who do so enlist, and it would be hard if the result of such enlistment was to impose serious loss on the corps. But as the corps receives capitation money in respect of each man if he has gone through his drills, I think that amount should be set off against any such loss that the corps may sustain. Then I come to the question of the dress of the Volunteers. It has been urged that the uniform of the Volunteers should be the same as that of the Regular Army. Personally, I agree with the hon. Member who last spoke. I consider that any glaring distinction in the dress of the different regiments is a mistake, and may be the cause of weakness in the case of an emergency. But, at the same time, it must be remembered that when the territorial system was introduced inducements were offered to the Volunteers to clothe themselves like the Regulars, and if they then preferred to retain their old uniforms the Government cannot be expected now to contract any expense in the matter. But I am entirely with the hon. and gallant Gentleman, that it would have been a very desirable thing if the Volunteers had agreed to change their uniform when the territorial system was introduced. I have before now expressed my inability to understand the genesis of the brigadier, or what his amphibious duties consist of; but, without carrying the obvious attractiveness of the subject as a matter of joking further, I must say that I think the appointment of brigadiers has been a good thing. A number of projects under this head have come before me, some from outside and some from inside the War Office. There are those who think that there ought to be a complete war organisation for Volunteers—Volunteer from top to bottom, from Volunteer generals downwards. That is one extreme view. The other view is that the proper brigadier for a Volunteer brigade is the colonel of the district in which the brigade is situated. Between these two extremes we have the present somewhat anomalous arrangement, which must obviously drift into something different before long. The matter has occupied the best and most authoritative and experienced minds at the War Office for some time past, and I hope that before long some modification may be introduced that will remove the inconsistent and almost indefensible position of this officer and his organisation. The hon. and gallant Gentleman referred to the Musketry Regulations. It is intended to make some alterations in this matter, and I am bound to warn hon. Gentlemen, though without desiring to alarm them, that these changes will be in the direction of stiffening the test. I quite agree that in these things it is necessary to follow the Volunteers, and not to force them too hard; but I believe that they are very willing to submit to anything that will promote their efficiency and increase their fitness for service. I do not wish to frighten my hon. and gallant Friend into the idea that anything terrible is contemplated, but we do intend to make some changes, and these, as I have said, will be in the direction of increasing the test. Then, as to the dearth of officers, it is, no doubt, a great difficulty, but it is not greater now than it has been. No figures that I have seen lately show that the deficiency has increased, but it is undoubtedly a serious matter, whatever the cause may be—whether it is, as is sometimes said, the initial cost of the uniform, whether it be the chance of incurring expense in connection with the corps afterwards, or whether it be, as my hon. and gallant Friend the Member for Bristol said, the want of military stiffness, or whether it be the greater attraction of golf clubs, cricket clubs, and football clubs. Whatever the reason, the difficulty exists. One of the suggestions made is to increase the status of Volunteer officers. But I am not sure that that would have any effect, because they had to meet the same difficulty in the case of Militia regiments. The hon. and gallant Member for Woolwich said he thought the Volunteers have no real grievances, but that they have a few small complaints to make. He mentioned some of these in good temper and reasonableness, and I will look into them. The hon. Member for Preston made a very reasonable suggestion with regard to shooting—namely, that it should be allowed at short ranges with reduced charges in initial stages. I am glad to say that that is being tried, 20,000 rounds of the reduced charges having been issued as an experiment. I think now I have touched upon all the subjects referred to. I can only assure hon. and gallant Gentlemen who, on these matters, speak from their own experience, that I have taken note of all their suggestions, and will see that they are considered and decided upon with every desire to do everything in my power to increase the efficiency of the Volunteer Force.

Sir H. FLETCHER said, he felt grateful for the concession the right hon. Gentleman had made in regard to bestowing the long-service medal upon Volunteers who might have left their corps before the date originally announced. With regard to uniform, he had not meant to suggest that all Volunteer corps should be forced to adopt the dress of the territorial regiments to which they were attached, but that an endeavour should be made to bring about uniformity when future changes were made. All antiquated badges should be done away with, and an assimilation made between the Volunteer and territorial regiments. He was glad the right hon. Gentleman had undertaken to consider the other points brought before him. The question of transport he regarded as important, and he could assure the Secretary for War that he would not ask for an allowance to be made unless the transport was efficient and satisfactory to the inspecting officer.

Colonel KENYON-SLANEY said, that if he rightly understood the attitude of the right hon. Gentleman with regard to the provision of transport, it was this —that while he conceded the value of the suggestion made—that if an efficient transport was paraded it would be worthy of consideration whether it should not receive some allowance, he would at the same time prefer to wait until the system was more generally adopted before he considered the point of making a contingent allowance. He thought that if the right hon. Gentleman wished to develop the idea he should endeavour to help it on, and not wait until it had reached efficiency by its own spontaneous growth. On that point perhaps the right hon. Gentleman would be willing to consider even more favourably the suggestion of his hon. Friend. On the whole matter of the Volunteer Force, as on all other subjects presented to them in the Estimates, hon. Members were bound to be critics—though he hoped not captious critics. He was delighted that there had been an increase in the number of the Volunteer Force, and that the allowance for the attendance of Volunteers at camps of instruction had been increased by no less than £10,000. And this brought him to a point on which he had had some correspondence with the right hon. Gentleman—in regard to these camps and enabling Volunteers to attend them.

There was one cardinal point to be kept in view, and that was that every Volunteer Corps should have a chance of attending a brigade camp—not composed of Volunteers only, though he was not disposed to run those camps down—but composed essentially of Regulars, at all events every few years. The Volunteers should all have the chance of standing side by side with the Regulars, of seeing how discipline was conducted, and of learning how regular soldiers prepared for warfare. There were several Volunteer Corps—he himself could name more than one—which were anxious and willing to submit to that sort of training, and the only obstacle to the accomplishment of their desire was the old vulgar trouble of expense. It ought to be remembered that many of the Volunteer Corps and some of those who would most benefit by this additional training happened by local circumstances to be at a long distance from a camp of instruction of the Regular Forces, and that heavy cost must be incurred in attending such camp, the Government allowance not being sufficient. That cost at present must fall on the officers, and it was too much to subject them to such a heavy expense. He thought this was a question of essential importance which affected very closely the efficiency of the Volunteer Force. The right hon. Gentleman would, he thought, be in sympathy with him when he asked if there had been any development in the Volunteer Forces on the question of Mounted Infantry, because that branch of the Service he thought might be pushed with some advantage in the Volunteer system. That branch had about it something extremely attractive to the younger, keener, and more ardent spirits connected with the Forces—particularly to those who were really fond of the horse, and to whom soldiering came all the more pleasantly when it was combined with the use of the horse they loved and were accustomed to. The circumstances surrounding the training and exercising of mounted infantry were such as would induce many an old soldier to join a corps, if Mounted Infantry companies were attached. This branch of the Service, he took it, therefore, deserved as much encouragement as could be bestowed on the Volunteer movement. The question of the dearth of officers, which had been referred to by several hon. Gentlemen, and by the right hon. Gentleman the Secretary of State himself, was a very serious difficulty. There seemed to be a serious difference in this respect in the case of the corps manned and officered in the big towns, and the corps manned and officered in the rural districts. The difficulty was more pressingly felt amongst the rural than amongst the urban corps. In the rural districts they had to depend for their officers—though he did not say they ought to—upon gentlemen who were not as a rule very wealthy or able to bear the cost which attached to the position. The rural Volunteer Corps generally found their centres, company by company, in the little rural towns. Those towns probably gave their name to the companies, and out of those towns the officers had to be found. It was a matter of common knowledge to people acquainted with rural life that in such towns there were not a large number of leisured or wealthy men. If the Government wished to induce the best class of officer to join these corps they ought to make the position as attractive to them as possible. It might be possible to make some concession in the matter of jury service, or to make some allowance for travelling expenses. Again, when they were out for their training it became a necessity, when in camp, for them to establish a mess. He would suggest that something might be done in the way of mess allowances when officers were obliged to constitute a mess, and they had to do so occasionally in order to maintain their position amongst the officers in other branches of the Service. Another suggestion he would make was that, when field officers were called upon to do duty at a distance, the cost of the conveyance of their chargers should be borne by the Government. Everything that could be done in this direction should be done, for the mounted officers of Volunteer Corps were not all of them in a position to keep horses for their own amusement and sport. The provision of a reliable charger was not always an easy thing for a man who had not a large stable at his command; therefore, everything that could be done to minimise the cost to the officers in this direction would be most valuable. Then, it was suggested that the time had passed when the actual military necessities of a Volunteer should be found by private subscription. The provision of drill sheds should be made for the Volunteers at the public expense. At present the cap had to be sent 'round, and, as a rule, the first person to whom it was presented was the local Member of Parliament. No doubt Members could not spend their money on a more laudable object, still, the tax was a serious one, and one from which all well-wishers of the corps ought to be relieved. Another point was this: he supposed that nothing more interested Volunteer Corps than annual prize-shooting competitions that took place company by company and sometimes regiment by regiment. What happened then? The prizes all had to be found from local sources. He did not object to that, as he thought this was a matter in which the residents in a town could show their sympathy for and give support to the Volunteer movement. He was glad to think that the demand for subscriptions was, as a rule, generously responded to. But would it not be an extra inducement to the men if, in addition to the local prizes of a pound of tea, a barrel of beer, a bottle of whisky, a turkey, a fat pig, and all the other things which constituted the prize list, a special prize were sent down by the Secretary for War in his official capacity? To have such prizes would advance the general interest felt in the corps and bring it into closer relationship with the War Office and the Regular Forces, which was a thing they were all aiming at and seeking to accomplish.

MR. TOMLINSON (Preston) asked whether it would be possible to increase engineers' establishments?

MR. CAMPBELL-BANNERMAN replied that they did not at present think of increasing that establishment.

MR. W. SIDEBOTTOM (Derbyshire, High Peak) said, that the Secretary for War had thrown a shell which had scattered his ideas to the winds when he said that the capitation grants given to the Volunteers were not for the year past, but for the year to come. When he (Mr. Sidebottom) joined the Volunteers he was under a different impression, believing that the grant earned for the year was paid on the next following April 1. He was sure what the right hon. Gentleman had stated was not thoroughly understood by the commanding officers of Volunteer corps. One thing was certain—namely, the financial position of these corps was altered if the right hon. Gentleman's statement was true, for those corps which had considered themselves solvent up to now would know that they were totally insolvent. It would be impossible for many of them, should they come to be dissolved, to meet their liabilities. The right hon. Gentleman had said that Volunteers joining the Regular Army would be no loss to their corps, but that was erroneous, for the corps, instead of earning the capitation grant of 35s., would get nothing at all, and all the trouble and expense devoted to them would be thrown away. They all approved of Volunteers joining the Army. He thought it a good thing for the Army to be reinforced in that way, but he could assure the right hon. Gentleman that commanding officers of Volunteer corps would not give facilities for recruiting sergeants to go amongst their men if they knew that the result would be that they would be mulcted of the capitation grant in the case of the men enlisted. The right hon. Gentleman should give an undertaking that in these cases the capitation grant would not be lost to the corps. As to the causes which militated against young men joining the Force as officers he believed the initial difficulty with most corps was the question of expense, and he was confident that if the Government relieved the Volunteer officer of some of the necessary charges and expenses he had now to bear, the number of officers would soon be largely increased. An economical outfit could not be obtained for less than £30, and the annual expense was at least £15. No improvement in this matter could be looked for until these charges could be in some way reduced, particularly at the present time, when agriculture and trade were so depressed. Young men were less inclined than formerly to incur the necessary initial expense, especially as they could obtain amusement in the golf clubs, and in other ways that had been mentioned, at much less cost and perhaps be more their own masters. He thought, therefore, that if something in the direction suggested by the hon. Member for Sussex were done it would have the effect of increasing the number of Volunteer officers. With regard to camps of instruction, he wished to point out that the cost to Volunteers in attending a regimental camp was much more than in attending a brigade camp. While the brigade camp might be more useful to field officers, the regimental camp was certainly far more useful in the way of instruction to the subaltern and the rank and file. Why a difference should be made in the allowances for attending the camps he could not understand, and he would suggest that the allowances for attending the regimental camp should be raised so as to be at least equal to those granted in the other case. He hoped the military authorities would favourably consider the various suggestions that had been offered for the improvement of the Force.

Mr. HANBURY said that, with regard to the appeal made to the right hon. Gentleman as to the exemption of Volunteers from serving on juries, he thought the proposal was a good one. No doubt it would have the effect of bringing in more officers, but he would suggest that the right hon. Gentleman should not deal with the officers alone in an isolated way. The Regulation should be a general one—to apply to all Volunteers.

Mr. CAMPBELL-BANNERMAN said, the proposal was to exempt Volunteer officers from service on juries, otherwise there would be no inducement for the men to become officers.

Mr. HANBURY (Preston) hoped the right hon. Gentleman, in considering the question of exemption from service on juries, would draw a distinction between the demands of duty and absence on account of private interests.

*Mr. BRODRICK asked the Secretary for War to take into favourable consideration the question of arming Volunteer brigades with the magazine rifle in those cases where existing arrangements afforded adequate means of practising with that weapon—where adequate range accommodation could be found. He believed that there were cases in which whole brigades, both in Scotland and in London, had ranges which admitted of practice with the magazine rifle, and seeing that these brigades were likely, on mobilisation for home defence, to serve with Regulars in the field, it appeared to him essential to take steps to arm them with a rifle of the ·303 bore pending the general arming of the Volunteers, which, from the account given by the Secretary of State of existing range accommodation, would not be speedily concluded.

Mr. T. H. BOLTON (St. Pancras, N.) was sorry his suggestion last year for affording facilities to Volunteer officers for passing into the Regular Army in the same way as did Militia officers had not been very encouragingly received by the right hon. Gentleman, but he still hoped it would be considered, as he believed it would attract gentlemen to join the Force. Not only would it act as an inducement, but it would help to raise the tone and character of Volunteer officers, and would certainly be appreciated as a graceful act on the part of the right hon. Gentleman.

*Mr. GODSON (Kidderminster) expressed regret at the present dearth of Volunteer officers, and observed that many married officers, who had done good service and wished to retire, refrained from doing so apprehending that their places might not be refilled. It was at the greatest pinch in some of the agricultural and manufacturing districts in the Midlands that officers were able to continue in the Force, but a sense of duty kept them there. This was a very important point, and deserved serious and immediate consideration. He also urged that assistance should be given by the Government to Volunteers who, in the case of isolated local companies, were compelled to travel long distances to their ranges. He could give one instance where Volunteers had to travel four and a-half miles to their range.

Mr. CAMPBELL-BANNERMAN said, if the hon. Member would give particulars of the case he referred to, he would see whether an allowance could be made to the men. An allowance was made when Volunteers were compelled to go beyond a certain distance for instruction and practice in shooting. On the subject mentioned by the hon. Member for St. Pancras as to the inducements to be given to young men to take commissions in the Volunteer Force, he had an open mind, and the suggestion would not be forgotten. The question of exemption from jury service was now under the consideration of the Committee on the Volunteer Acts, and therefore he thought he ought to express no opinion upon it. With regard to the suggestion that the mess expenses of officers in camp should be met by extra allowances, he doubted whether that would be a popular change if no corresponding allowance was given to the men. Besides, it would be an innovation. At present a grant was given to a whole corps; nothing was given to the individual man. To give a special allowance to an officer in respect of his mess expenses would therefore be a novelty. The question of the hon. Member for the Guildford Division would, he thought, be dealt with more conveniently on the Vote for Stores. After the bombardment he had been subjected to last night in reference to the Militia, he was nervous about promising anything for fear other things might be asked for; but the case mentioned as to the want of range accommodation was exceptional. If the range accommodation for the whole force of every description were sufficient it would, no doubt, justify the speedy issue of new rifles.

Vote agreed to.

3. Motion made, and Question proposed,

"That a sum, not exceeding £631,600, be granted to Her Majesty, to defray the Charge for Transport and Remounts, which will come in course of payment during the year ending on the 31st day of March, 1895."

Mr. JEFFREYS (Hants, Basingstoke) asked for information as to the proportion of horses to men in cavalry regiments. It was quite clear that there were not a sufficient number of horses to mount the men. Some of the regiments were very short indeed of horses, and ought to be put on a better footing. The answer generally was that it was unnecessary to keep the cavalry on a war footing, but without giving a horse to every man the regiments might be properly equipped. He suggested that trials ought occasionally to be made of the reserve horses which in times of emergency would be used for transport purposes. There were 14,000 of these horses, mainly employed in drawing omnibuses and tramcars, and it was doubtful how they would behave when they were put to draw transport wagons amid the noise of bands and guns. Some steps should be taken to see whether we had really a useful reserve of 40,000 horses or whether it was merely a reserve on paper.

Mr. CAMPBELL-BANNERMAN said that, though he did not speak with any personal authority on the question, he understood that the proportion of horses to men in cavalry regiments was not at all in an unsatisfactory position. In the regiments first for foreign service there were 682 men of all ranks and 410 horses. That was considered to be the proper complement. Every one, he believed, who was acquainted with the economy of cavalry regiments agreed that there were always a large number of dismounted men engaged in duties which did not involve riding. With regard to the training of "ear-marked" horses, he said it was not considered to be a serious matter that such horses should not be trained. In every Army there was a large number of horses which had no previous military training.

The Marquess of CARMARTHEN (Lambeth, Brixton) referred to the recent extension of the policy which had taken place of conveying troops round the coast by sea instead of sending them by rail. Last year the King's Own Borderers were sent from Chatham to Hull by sea in the *Assistance*, and were then marched to York in midwinter. This policy involved a considerable waste of money as well as of time. He had spoken to naval officers on the subject, and they had absolutely condemned this policy. Without committing himself on the matter one way or the other, he would be glad of any information the right hon. Gentleman could give about it.

Mr. CAMPBELL-BANNERMAN said, the question had been looked into some time ago, though he did not remember the circumstance just referred to. The sending of troops by sea should be avoided in bad weather and reduced to a minimum. The question of fitness of vessels for the purpose and the accommodation they afforded should also be considered. With regard to sending a regiment to Hull, he would look into the subject. The War Office wished to avoid these occurrences as much as possible.

Mr. HANBURY said, this case was worse than the hon. Member had made it, because the troops had been sent by sea in very bad weather. The regiment was removed from Plymouth, not Chatham, to Hull by sea, and then they were marched to York. Sea transport ought only to be undertaken when absolutely necessary, such as the passage from England to Ireland. The *Assistance* was a disgrace to the Service as a troopship. There was no sleeping accommodation for either the non-commissioned officers or the men, and if the vessel belonged to a private owner it would not be allowed to carry steerage passengers at all. The men even did not like to use their blankets on deck on account of the heavy damages they might have to pay. Questions had been asked in Parliament about it time after time, but the Government still went on employing this wretched old tub. He asked the right hon. Gentleman to consider how far it would be possible to reduce this Transport Vote by a wise economy. It was difficult to see why such constant changes of station were made unless on account of the unfitness of the barracks for troops to remain in them long at a time. He suggested that troops might be marched a great deal more than they were from station to station instead of being constantly carried by train. The War Office was throwing away a great opportunity in not marching troops in these circumstances through the rural villages with the object of securing recruits. It was a serious evil that the recruits for the Army were being more and more drawn from the large towns, where the men obtained were not of such good physique.

COLONEL WARING (Down, N.) said, with regard to conveyance of troops by sea, he had made a passage in the *Assistance*, and could confirm what had been said about the vessel. The officers' accommodation was good, but the accommodation for the men was simply shameful. Nothing had been done to improve her for the last 10 or 12 years, and it was time that the *Assistance* was superseded by a vessel of a better class.

COLONEL LOCKWOOD (Essex, Epping) also entered a protest with reference to the accommodation for the men on board the *Assistance*. He asked the right hon. Gentleman to inform the House what means of inspection were provided of the quality and condition of the registered reserve horses, and who was responsible for the inspection? Though he agreed generally in the view that troops should be marched more frequently through the villages, he pointed out that the question of despatching troops by rail from time to time was a necessary part of their training.

MR. CAMPBELL-BANNERMAN repeated he had no recollection of the case which had been referred to on board the *Assistance*. He remembered the case where the vessel took a battalion from Scotland to Dover in distressing circumstances and when a Committee of Inquiry was appointed. Hon. Members, however, should remember that the ship was under the control of the Admiralty. She had been certified as a most useful ship for coast purposes, and, as he had before stated, she would only be sent to sea in good weather. He quite agreed with hon. Members opposite in thinking that a voyage in such a vessel in stormy weather was a thing which soldiers ought not to be subjected to, and he would inquire further into the matter. There was a great deal in what the hon. Member said as to the movement of troops, and the matter should be looked into. He hoped the most common-sense solution would be arrived at. In regard to the inspection of horses, this took place periodically, and satisfied the War Office that the horses were in good condition.

*MR. BRODRICK said, that as to the training of reserve horses to ensure their usefulness on active service, he thought the necessity for that had been somewhat overstated by his hon. and gallant Friend, for they had high authority for the belief that while the transport horses now employed in omnibuses and trams would be in excellent condition for the work assigned to them, the horses registered by Masters of Hounds and others for cavalry service would, after a very short training, be fit to be placed in line with trained animals. If these authorities, like the hon. and gallant General behind him, were relied upon, they need not trouble about training them. He wished, however, to particularly refer to the subject of billeting, and to remind the Secretary of State for War of his former promise to provide some sort of rest houses for cavalry when moving from one place to another. He mentioned the point again now as his constituents were very much interested in the subject and had made frequent representations to him. Indeed, two of the towns in the division he represented were the places chiefly affected by over-billeting, because at all periods of the year troops were passing through them.

MR. GIBSON BOWLES said, he wished to strongly advise the Secretary of State for War not to be beguiled by any Admiralty officials in regard to the *Assistance*, as those persons seemed to be of opinion that anything was good enough for a soldier. If the right hon. Gentleman wished to test the vessel let him go to sea in her in a good strong equinoxial gale.

MR. CAMPBELL-BANNERMAN: Or send the Secretary to the Admiralty.

MR. GIBSON BOWLES said, that that would be much better still, especially if the Secretary were accompanied by the First Lord of the Admiralty. If they came back he would be very glad to see them again. They were paying £325,000 this year for doing for the Army that which it ought to do for itself. Surely one of the most important things in the training of the Army was its movement from place to place. Why should they not use their horses and their feet instead of having recourse to more expensive methods of transport? That admirable vessel, the *Assistance*, cost them no less than £10,000 a year for coast purposes, whereas the vessels which took the troops to India cost little more than double that. He thought the system of relying on hired transports and giving up the troopers was bad, and he saw no reason why the War Office should not increase, rather than diminish, the use of Her Majesty's troopships, which formed a most useful reserve. He had before him a statement showing the relative cost of taking troops to India in Government vessels and in hired transports, and he found that in the former case it was £9 and in the latter it ranged from £10 to £14.

MR. CAMPBELL-BANNERMAN: The cost of conveying soldiers to India is paid by India, and does not come out of this Vote.

MR. GIBSON BOWLES said, that might be so, but a comparison that was good for India was equally applicable to the cost of transport to other places to which we sent troops; and he must repeat that if the Government had their own ships for the work, those ships, manned as they would be by naval officers and men, would constitute a valuable reserve. This matter deserved the attention of the Secretary for War, who was, he believed, the superior officer of the First Lord of the Admiralty. [MR. CAMPBELL-BANNERMAN dissented.] At any rate, the First Lord had to apply to him for honours for the Navy. It was very unfortunate that Imperial ships should be used less and less for transport, and that hired vessels should be more and more resorted to. He noticed in the Estimates that chaplains cost £1,100 a year for their journeyings, while the veterinary surgeons only cost £870 for conveyance. It seemed to him, however, that the latter were at least as important an adjunct to a cavalry regiment as the former, and if he belonged to the cavalry he would prefer to leave the chaplain behind and take the veterinary surgeon. Why when the regiment moved could not the chaplain be left behind? Surely each regiment had not its own particular orthodoxy professed by its own particular chaplain. One chaplain must be assumed to be as good as another in the Service for the purpose of teaching spiritual dogma, and no regiment ought to fear trusting itself to a particular chaplain, lest it should imbibe erroneous opinions. £1,100 a year seemed to him to be a large sum for taking theology about the country. He recommended these matters to the serious attention of the right hon. Gentleman, and again advised him not to believe too implicitly in Admiralty statements.

MR. CAMPBELL-BANNERMAN said, the hon. Gentleman was continually recommending matters to his serious consideration, but what he had said as to the chaplains was surely not to be taken seriously. At one time he believed there was a chaplain to each regiment, but now that was no longer so; chaplains were in the nature of staff officers, they had to move about from one station to another, and hence that item in the Estimates. In discussing the question of troopships under this Vote they must exclude the Indian troopers, which were worn out and were replaced temporarily by hired transports pending the decision of the Admiralty and the

War Office as to future arrangements. Dealing with the question of transport within European waters, he was disposed to agree with the hon. Member, that it was desirable to have a certain amount of transport accommodation of their own, though they might of course have to resort to hiring on occasions. As to billeting, he had stated the other day that he had endeavoured to vary the routes as much as possible, and to spare those places which had complained of excessive billeting. Only at Exeter, however, had they been able to establish a camp of rest, and the great difficulty had been in obtaining ground for such camps.

Mr. HANBURY said, he understood they had a distinct promise that this was the last time the *Assistance* should appear in this Vote. This vessel cost something like £10,000 a year. In the interests of soldiers he must press for some assurance on the point. The complaints about her had been made for many years. She was not the kind of ship in which troops ought to be put; and yet she had been at sea in stormy weather for four or five days, with troops on board bound from Plymouth to Hull, although she had not accommodation even for seasonable weather. Naturally the Admiralty did not wish to lose the £4,500 received annually from the War Department for the use of the ship, and consequently their statements on the point must be looked on with suspicion. The time had come to protest against the continued use of the vessel, and, therefore, with the object of obtaining a satisfactory statement he would move the reduction of the Vote by £1,000. He wished to add a word about the Army Service Corps. He was told that the work of the transport companies was work that any ordinary civilian could do; that very little training was required; and that at any time it would be easy to obtain as many competent men as might be required. Yet they were giving as much pay to two drivers as they gave to three privates in the Army. It would be an economy if the whole work were done by contract in time of peace. He moved the reduction of the Vote.

Motion made, and Question proposed,

"That a sum, not exceeding £630,100, be granted for the said Service."—(*Mr. Hanbury.*)

Mr. C. H. WILSON (Hull, W.) believed it to be important that the people should see as much of the troops as possible. Unfortunately, they never saw them at Hull except in the case of a strike; but he was in Hull at the time a certain regiment embarked there in the *Assistance*, and in view of the excitement and interest created by the event he was convinced of the desirability, in the interests of the Army itself, that the soldiers should march through our towns and villages as much as possible. As to the *Assistance*, they were told that it was not over safe, and that it was dangerous for it to undertake winter voyages. Whatever was the country coming to? We were daily sending out iron ships heavily laden with passengers and cargo making voyages to all parts of the world, and yet it was said that one of Her Majesty's troopships could not safely go from Plymouth to Hull and back. He could not agree with the statement that the *Assistance* was unsafe. He remembered seeing troops embark for the Crimea, and he could tell the House that they had then to travel in much inferior ships. This system of conveying troops had been too little used, and he trusted it would be continued in spite of the protest that had been made. He, for one, could not support the Motion for the reduction of the Vote.

Mr. CAMPBELL-BANNERMAN said, he had already explained that he was not personally cognizant of the circumstances under which the arrangements were made for sending the troops by the *Assistance*; and, with every disposition to prevent anything like improper transport by a vessel lacking in proper accommodation, he could not at once give a pledge in a matter involving inquiry in more than one department.

Mr. HANBURY said, the right hon. Gentleman was always anxious to meet them in a fair spirit, and he was always willing to show his gratitude for such treatment. He would, therefore, in view of the assurances given him, not press his Amendment to a Division. But he would like to say in reply to the hon. Member for Hull, said it was not so much a question of safety as of want of proper accommodation, for if the hon. Member owned a vessel of the kind he would not be allowed to put steerage passengers into it; and our troops suffered by being sent long voyages in mid-winter in this wretched boat. It was simply ridiculous to suggest that because the people of Hull liked to see them, soldiers should be sent long voyages in wintry weather, in a wretched boat of this character. He agreed that the troops should be seen in as many towns and villages as possible; but even at the risk of disappointing the people of Hull, he was inclined to stop the *Assistance* even going there again.

Motion, by leave, withdrawn.

Original Question put, and agreed to.

Resolutions to be reported To-morrow; Committee to sit again To-morrow.

ARMY ESTIMATES, 1894-5.

1. "That a sum, not exceeding £290,000, be granted to Her Majesty, to defray the Charge for the Pay, &c., of the Medical Establishment, and the Cost of Medicines, &c., which will come in course of payment during the year ending on the 31st day of March 1895."

2. "That a sum, not exceeding £600,000, be granted to Her Majesty, to defray the Charge for the Pay and Allowances (exclusive of Supplies, Clothing, &c.) of the Militia (to a number not exceeding 135,743, including 30,000 Militia Reserve), which will come in course of payment during the year ending on the 31st day of March 1895."

Resolutions agreed to.

PUBLIC BUILDINGS (LONDON) BILL.
(No. 243.)

CONSIDERATION.

Order read, for resuming Adjourned Debate on Amendment proposed [30th May] on Consideration of Bill as amended:—

And which amendmement was, in page 2, line 15, to leave out the words "in the month of September, October, or November."—(*Colonel Hughes.*)

Question, "That the words proposed to be left out stand part of the Bill," put, and negatived.

And, it being after half-past Five of the clock, and Objection being taken, Further Proceedings stood adjourned.

Further Proceeding to be resumed upon Friday.

PETROLEUM.

Ordered, That Mr. Alexander Cross and Mr. Frye be added to the Select Committee on Petroleum.—(*Mr. T. E. Ellis.*)

CIVIL LIST PENSIONS.

Paper [presented 3rd July] to be printed. [No. 200.]

EAST INDIA (WHEAT).

Copy presented,—of Papers regarding the Impurity of Indian Wheat, and the Establishment of Warehouses for cleaning and grading Wheat, or for storage, 1885-90 [by Command]; to lie upon the Table.

EAST INDIA (WHEAT) (GRAIN ELEVATORS).

Copy presented,—of Papers relating to the introduction into India of the system of Grain Elevators in vogue in the United States of America, and in Canada, 1890-91 [by Command]; to lie upon the Table.

TRAMWAYS (STREET AND ROAD).

Return ordered, "of Street and Road Tramways authorised by Parliament, showing the amount of Capital authorised, paid up, and expended, the length of Tramway authorised, and the length open for the public conveyance of passengers down to the 30th day of June, 1894; the gross receipts, working expenditure, and net receipts, the number of passengers conveyed, and the number of miles run by cars during the year ended the 30th day of June, 1894; together with the number of horses, engines, and cars at that date (in continuation of Parliamentary Paper No. 400, of Session 1893-4)."—(*Mr. Burt.*)

ADJOURNMENT.

Motion made, and Question proposed, "That this House do now adjourn."

THE FINANCE BILL.

SIR M. HICKS-BEACH (Bristol, W.) said, he should like to know when the Government Amendments to the Finance Bill would be placed on the Paper?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): I recognise the desirability of making the Amendments public as soon as possible, and I will communicate with the Chancellor of the Exchequer on the matter.

SIR M. HICKS-BEACH: I think we are entitled to see them to-morrow.

MR. J. MORLEY: I will communicate with the Chancellor of the Exchequer. I have no doubt they will be ready to-morrow.

House adjourned at twenty-five minutes before Six o'clock.

HOUSE OF LORDS,

Thursday, 5th July 1894.

LICENSING LAW AMENDMENT BILL.
(No. 115.)

SECOND READING.

Order of the Day for the Second Reading, read.

*THE BISHOP OF LONDON said, in moving the Second Reading, that the Bill emanated from the Church of England Temperance Society, formed to do part of the work incumbent on the Church—namely, to fight intemperance in every possible way. The existence of intemperance in this country, with its attendant serious evils, was generally recognised. Intemperance judged alone was not perhaps the worst of sins, but when the consequences flowing from it were regarded no other evil had results so disastrous. Not only did it inflict untold injury and misery on innocent helpless women and children, but it reduced its victims to the lowest degradation. The Church was bound to do all in its power to counteract so terrible an evil. The Society promoting the Bill was not, however, fanatical. It did not urge that the use of intoxicating liquors was sinful, nor did it propose in any way to interfere with their legitimate consumption. On the contrary, a large number of its members were themselves avowedly moderate drinkers — at all events, not pledged as total abstainers. That, of course, was expressing no more than was involved in the demands of ordinary respectability; nevertheless, the Society welcomed their aid, they desiring earnestly to take their part in contending with the evil. Such a Society could not be said to be animated by a fanatical spirit in this matter, nor could it be said that they wished to interfere with the ordinary indulgence in such pleasures as could be derived from intoxicating liquors in moderation. The Society by its own example placed in the forefront an admission that such consumption was not wrong, and they put no stigma upon it whatever. But the Society impressed upon all whom it could reach that the consumption of alcoholic liquors in this country went much farther than was at all necessary, and that it went to a mischievous excess. It interfered with the country's prosperity; it damaged trade, to the extent in some cases of driving work out of England to foreign countries. No one would for a moment dispute that it was a great evil, and even those who were not at all prepared to give up the use of intoxicating liquors most readily condemned the excess or abuse of them. This Bill was intended to deal with the matter in that spirit. Last year he had introduced a Bill of similar but more extensive character, going further in its details and proposing, amongst other things, the creation of new Licensing Bodies distinct from those at present holding that authority. This Bill had been considerably lightened because it was found that the real objection to the former measure was to its machinery. For the machinery the promoters did not so greatly care as for the main purpose of the Bill itself, and with that main purpose he invited the House to deal. The proposal to take the licensing authority from the Magistrates, and place it in new hands was objected to on various grounds, and particularly because it would be a bad thing to have more elections, of which so many already existed. It was further objected that the working of such a measure should not be placed in the hands of those who might not act altogether impartially, but would be likely to be guided by special opinions of their own on the subject. The promoters would be quite satisfied to get the work done by machinery of a different kind, and if the Bill were passed it would no doubt be found that the Magistrates would be quite able to work it effectually, and bring about very nearly the same result as would be attained by the proposed new Licensing Bodies. In other respects also the Bill had been lightened of matters to which objection had been taken by the House, though they had appeared necessary to the full operation of the measure, and it was now re-introduced at the request of the Society in the hope that, the grounds of objection having been removed, their Lordships would give it a Second Reading, and let the subject be carefully considered in detail in Committee. The Bill had two

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

main purposes. It proposed to empower the Magistrates to gradually diminish the number of licences until a certain minimum was reached, and then to leave any further diminution to the ordinary operation of the law for the suppression of particular houses which were not needed or were doing positive mischief. But in the meantime it was proposed that the number of licences should be diminished by one-fifth over the proposed minimum every year for five years, when the Act would come into full operation. The Church of England Temperance Society felt that in this respect it stood, perhaps, on a somewhat different footing from other Temperance Societies in recognising that it was not always right to suppress these licences without giving compensation to the holders. Of course, if they misconducted themselves it would be quite right to suppress their licences without assigning any further reason, and that could be done at present; but otherwise it seemed just that compensation should be given. The Bill, therefore, provided for compensation on a statement of profits for a certain period previous to the commencement of the operation of the Bill. That would constitute the claims to compensation, and they would be met by the holders of unsuppressed licences four-fifths in the first year, three-fifths in the next, and so on, until the end of the five years, when it was presumed that sufficient time would have been given to prepare for the suppression of the licences which must then come. If objected to, an appeal was provided for the examination of claims. The compensation would be levied on existing licence-holders on a definite rule, and if the money thus raised was not sufficient to meet all claims the County Council would be empowered to advance the amount required to pay them, to be repaid in a certain period by a still-continuing levy on the remaining licence-holders. In that way the compensation would come from the trade itself, which probably would not consider it unreasonable that that payment should be made, for it had been admitted in another place that the profits had enormously increased of late years, and it must be remembered that these licence-holders possessed a monopoly which excluded all others from interfering with their trade, and might, therefore, justly be called upon to contribute towards their monopoly being made even closer and more valuable than before. The suppression of a certain number of licensed houses would unquestionably give an additional value to those remaining. Those were the two main principles of the Bill: the gradual suppression of the excessive number of public-houses, and compensation by the trade to those whose licences were taken away. The rest of the Bill was really subsidiary to those purposes. It was proposed to entirely confine the power of granting licences to the Magistrates; for in some cases it seemed that the Excise granted licences where the Magistrates would have refused, and it was never well to have two concurrent authorities dealing with matters of this kind. It was also proposed to limit the number of temporary licences, which were rather too numerous and too vague in their definitions, but not in any way to interfere with the power of providing liquors for those who required them. Another important point was the registration of all clubs where liquors were sold to members. Such clubs were growing up in great numbers, and in many cases existed simply for providing means of intoxication. They could be subjected to no control by Magistrates as private houses, and must be so treated. There was no doubt, however, that they were doing serious mischief. Further, an important proposal was the appointment of special Inspectors to see that the law was enforced in all licensed houses. At present that was done by the police; but they had many other duties to perform, and were either unable or unwilling in all cases to enforce the law. In fact, the police regarded a house as orderly if it was sufficiently so for the locality, although a great deal of disorderly conduct might take place in it, not breaking out into violent riots, which would constitute disturbance of the peace and necessitate charges before the Magistrates. Inspectors who had nothing else to do would be able to prevent breaches of the law much more effectually than the police were doing at present. That was the substance of the Bill, and he believed its main principles would commend themselves to the House, and to all reasonable persons who considered the present state of the country in this regard. The ground which its supporters took was that the existing law led to the licensing of public-houses and similar places to an extent which surrounded the great mass of the people with temptation, particularly those who lived by manual labour. Beyond question far more public-houses existed than were necessary to supply the legitimate wants of those desiring to obtain intoxicating liquors, and the passing of this Bill would place no real difficulty in their way. But as things were, a man who had no desire to indulge excessively was beset by temptation at almost every step he took. Wherever he went the public-house, with all its attractions, was sure to flare its lights in his face, and the memory of past enjoyment, even though it might be an enjoyment he wished not to repeat, proved too much for him, and his strength gave way. It was easy to say, "The man has only to keep out of the public-house—why does he go in?" If this Bill concerned their Lordships that would be a reasonable retort. They were not subject to a temptation which was very severe upon a vast number of the people. It might be said these men were weak-minded and contemptible, and deserved nothing but scorn. That very fact must cause any Bishop—any member of Christ's Church—to feel that every effort should be made to give them strength. Over and over he had met with men struggling with all their might to escape from the snares of past indulgence, making good resolutions, praying to God for help, coming constantly to the clergy for advice, but falling back in spite of all their struggles to help themselves from the abundance of the temptations which surrounded them. They felt it—if their Lordships could not understand it, never having had that experience—they felt it every day of their lives. No doubt, in many places where drunkards abounded, if a poll were taken whether they would have the public-houses closed against them, the drunkards themselves would say "Yes." Not themselves having the strength to cut off this offending right hand or foot, as commanded by the highest authority, they would ask their Lordships to do this for them if they would. Could they be deaf to the petition of men really earnest in their desire to have such a curse removed from their daily lives? Let them consider the case, step out of their own surroundings for a while, and think not of what they would themselves do, or how they would be treated. They could not then refuse to help these unhappy men whose strength was altogether too weak to resist these enormous temptations, and would not enable them to stand as Christians should. There was, in his belief, no panacea for this great evil; no legislation would at once set it right; no exertions of their Lordships would at once convert the whole body of the people to genuine sobriety. But, on the other hand, he felt confident that by causing a substantial diminution in the number of temptations they would save these men from the danger of having their steps dogged, as it were, by perpetual invitations to remain in an evil course; and thus a very large number of them would be enabled, with the help of God, to save themselves from that which was now their curse. He appealed to the Legislature of their country to do something for these people who were suffering from this terrible evil, to give them real aid. Would not their Lordships help those who were doing their best to restore these people to temperance and respectability, by lessening this perpetual temptation which now made their lives degraded and their rescue all but impossible? For that reason, and in that hope, he ventured to bring the matter before the House, appealing in no fanatical spirit, though he had, for his own part, knowing that sympathy was one of the strongest powers that could act on human souls, altogether given up the consumption of intoxicants, so hurtful as they were to his brethren in this condition, but that he had never maintained that every man was called upon to follow his example. He would only say, and he said it from the bottom of his heart—"Here is a work which we are doing; in the name of God do, if you can, remove out of our path the hindrances which now make that work so terribly difficult!"

Moved, "That the Bill be now read 2^a."—(*The Lord Bishop of London.*)

*LORD NORTON thought that there was little need to insist upon the evils of intemperance, and was sure that every noble Lord present fully agreed with what the right rev. Prelate had said in condemning it. He was sorry to oppose anything which came from the right rev. Prelate, but the more anxious their Lordships were to diminish intemperance the more careful they should be as to the remedy they proposed, because if they proposed an absolutely ineffectual remedy they would only increase the evil and render it more hopeless to propose any effectual remedy for it. He knew nothing of the Church of England Temperance Society of which the right rev. Prelate had announced himself the spokesman, stating that their principle was not to abstain from but to use moderately intoxicating liquors. He maintained that intoxicating liquors were not consumed so much for pleasure among a great number of the working classes as for food. As the late Lord Bramwell used to say of the phrase "intoxicating liquors," they might just as well call water "drowning fluid," because people sometimes drowned themselves in it; and so liquors were only intoxicant to blockheads who did not know how to use them. To effect a remedy the first consideration was the nature of the disease. The present excess of licences came from the arbitrary manner in which they had been granted in the past. The excess was in this respect like that of the London cabs. Magistrates had given licences to almost every apparently decent man who asked for one. If the ordinary relations of supply and demand were secured no arbitrary limit would be needed, and the fault of this Bill was that it retained the arbitrary selection. The Bill last year proposed what would only increase the evil—namely, to make an Elective Board the Licensing Authority. Now one-fifth of the licences are proposed to be suppressed?

THE BISHOP OF LONDON explained that the proposal was to suppress one-fifth of the number in excess each year for five years.

THE MARQUESS OF SALISBURY: The Bill proposes to allow one public-house to 600 people. That is the limit in country towns.

*LORD NORTON said, that would make the proposal still more arbitrary. If there was one licensed house for every 600 people, the provision would be excessive in some localities and inadequate in others. He was perfectly convinced that the real remedy for the excess of licences was not to be found in arbitrarily restricting the supply. It was rather to be found making licences forfeited on abuse either by drunkenness, rioting, or drugging of drink, and still more by leading people to higher modes of amusement than the pot-house. He believed that the same causes which had put an end to excessive drinking in the upper and middle classes would ultimately also put an end to it in the lower classes. By regulating the supply of licensed houses to the legitimate demand through forfeiture on abuse, an end would be put to that rivalry in selling drink, which was caused by their number being in excess of their legitimate demand. He did not think the remedy proposed in any way met the disease, and if their Lordships were to pass it they would only be diminishing their ability at a future time to deal with this admittedly existing evil.

LORD RIBBLESDALE said, he quite agreed with the noble Lord who had just spoken in regard to the difficulty of dealing with the sale of intoxicating liquors. As he understood the Bill, it proceeded on the premise that the excess of public-houses brought with it a great increase in the consumption of intoxicating liquors. But Mr. Goschen in his Budget speech of 1892 gave some interesting figures as to the consumption of tea, tobacco, and spirits during the past 50 years, from which it appeared that the increase in the consumption of spirits had only risen from seven and a-half to eight pints per head of the population, while the consumption of non-alcoholic beverages such as ginger-beer, lemonade, and soda-water, had increased threefold. That seemed to show that the increase in the number of public-houses had not been accompanied by an increase in the consumption of intoxicating liquors.

THE SECRETARY OF STATE FOR FOREIGN AFFAIRS (The Earl of KIMBERLEY): My Lords, I have not had as much time as I should have liked for looking into this Bill, but it appears to me to contain a number of rather complicated provisions, many of which seem to be open to objection. In one important particular this Bill differs from the Bill brought in last year by the right rev. Prelate, inasmuch as it does not provide for the principle of popular control. Last year I said that that principle was approved by the Government, and that, on account of that principle being embodied in the Bill, I was not disposed to vote against the Second Reading, although I did not approve of other provisions in that Bill. The present proposals are very like those contained in the Bill of last year, only the principle of popular control is now left out. In the early part this Bill proposes that the decision of the local Licensing Authority is to be final, and that all the provisions in the present law requiring the confirmation of licences, or as to appeals, are done away with. I attach the greatest value to the requirement that every licence has now to be confirmed by a superior authority. I do not think any provision has proved more effectual than this in preventing the undue increase in the number of licensed houses. Noble Lords must be aware of the extraordinary facility with which people can obtain testimonials and signatures to Memorials that a new public-house is wanted in a particular district, I have, in the course of my experience, taken opportunities of questioning persons who had signed such Memorials, those persons being at the same time strong advocates of temperance. Their answer was :—"After all, one likes to be good-natured to one's neighbours; and the applicant is a very respectable man." Influences of that kind operate on those who have the granting of licences in a particular district, and lead to their being granted without consideration whether they are needed. I have had the honour to be a member of the confirming committee of the Quarter Sessions in my district for many years, and I have generally found that committee take a far more stringent view than the bodies by whom licences are originally granted. They take a general and larger view of the whole subject, as they are not interested in the particular localities, and I have again and again seen licences not confirmed by the general committee where it was perfectly clear that such licences were not wanted. The committees act on the general principle that licences should not be granted where they are not wanted. It fills me with amazement to find the existing provisions as to confirmation of licences and appeals wanting in the present measure. There is one argument which is always brought forward upon this subject; that is, the mischief alleged to be done by grocers' licences. Some people seem to think that these licences lead to a special form of drunkenness; but the Committee which formerly sat on the subject found, after careful investigation, that grocers' licences were not any special source of drunkenness. That being so, what is the argument in favour of abolishing them? It is extremely hard that any one who wants a bottle of beer or spirits should be compelled to go to a public-house in order to procure it, or to purchase so many dozen bottles from a wholesale merchant. People who required spirits for cooking purposes or under the orders of a medical man, should not be driven to the public-house to get them. Another consideration is that persons who frequent public-houses are more open to fall into temptation. The matter must be kept as a whole; and, on the whole, I am convinced that grocers' licences are not prejudicial to temperance, and Parliament could not make a more fatal mistake than to entirely abolish them as is proposed by this Bill. There are many other provisions in the Bill which are deserving of notice. My noble Friend who has just spoken has called attention to the plan of compensating the owners or occupiers of the public-houses which are to be gradually abolished. I am not sure that I appreciate the operation of the proposed provisions of the Bill as to compensation, but I conclude that my noble Friend opposite is right in saying that the licenced houses that remain are to be charged with an additional sum to provide compensation, based on the entirely groundless idea that they necessarily benefit from the closing of other houses. In a large parish a house that is closed may be at a distance of six or seven miles from one that remains open. Can anybody believe that the latter would benefit from the closing of the former? I have touched on one or two points which occur to me, and I will only now refer to one other. The Bill provides that after a certain period there shall be Sunday closing.

*THE BISHOP OF LONDON: Sunday closing subject to the power of the

Licensing Authority to allow the houses to be open under special circumstances.

THE EARL OF KIMBERLEY: I have voted in this House in favour of Sunday closing in particular districts, but I am convinced that if you attempt by a special provision of this kind to close all licensed houses on Sunday you will give rise to very strong and dangerous opposition in certain localities. I do not think that would be a prudent step to take without making more provision for consulting the wishes of the inhabitants than is made by this Bill. In disapproving of the Bill I will only add this. Everyone admits the principle that it is desirable by some means to reduce the amount of drinking in this country, but at the same time I should not be disposed to be a party to a Bill of this kind. With all respect to the right rev. Prelate, I do not think that this Bill is a well-considered one, or that in many of its details it would work in the manner in which the right rev. Prelate would desire it to work, and I do not think that it would be right for us to agree to a measure which would not form a sound basis for the reform of our Licensing Laws. The subject is a very difficult one, and I am not prepared to dogmatise at all upon it. I would only say that we should not commit ourselves to a scheme of this kind, however desirous we may be of promoting temperance, because I think it is a scheme which, as regards some of its main provisions, would not work in the manner the right rev. Prelate desires, and certainly not in a manner satisfactory to the country at large.

THE EARL OF CRANBROOK: As I understand, the Licensing Authority as at present existing is not changed under this Bill?

THE BISHOP OF LONDON: No.

THE EARL OF CRANBROOK: Then the appeal to the confirming authority remains the same?

THE BISHOP OF LONDON: No.

THE EARL OF KIMBERLEY: Sub-section 3 of Clause 2 deals with it.

THE ARCHBISHOP OF YORK said, he also was not in favour of temperance legislation generally; but this Bill seemed to be one of the most reasonable and least objectionable measures of the same character that had been brought before the House in recent years. Although what he had said upon this subject had brought down upon his head the severe rebuke of the Temperance Party, he thought that there was good ground for legislation with regard to it. Publicans enjoyed the privilege of keeping their houses open on Sundays, which was denied to other shops, and therefore their trade ought to be subjected to greater control than others. This Bill was by no means excessive in the restraints that it proposed to place upon the publican, and it was for that reason, and because its general principles were sound, that he felt bound to give it his support. It appeared to him that there were too many licensed houses in existence and that the licences were not very carefully granted. He happened to know that in his late diocese the proportion of public-houses was one to every 70 of the population, which was undoubtedly excessive. If a working man with his wages in his pocket had to pass 10 or 12 public-houses on his way home it would be a far more severe trial to his moral strength to avoid entering some of them than if he had to pass only one or two. The proposal to close the public-houses for a longer period on Sunday, so that they should only be open for one hour in the morning and one hour in the evening, would effect a reform which he had long advocated, and would go very far to remedy the evil of Sunday drinking among working men, while it would enable them to get whatever dinner or supper beer they required. With the other provision contained in the Bill that nothing should be consumed on the premises, the measure would go far to remedy the evil of Sunday drinking, which in some districts was very great among those who lived by manual labour. In his opinion, there was nothing in the provisions of the Bill which was unduly stringent. He most earnestly asked their Lordships to allow this Bill to go before a Committee. Their Lordships must never forget that, whatever their opinions with regard to this subject might be, there was a very strong opinion among the working classes in favour of temperance legislation. It would, in his opinion, be unwise to reject altogether a Bill of this kind, which it was possible to amend in such a way as to make it a workable and useful measure in Committee.

*THE EARL OF MEATH said, in asking their Lordships to read this Bill a second time, he wished it to be understood that he did so in no fanatical spirit. He was not a teetotaler, and he did not believe in forcing temperance upon anybody by means of legislation. At the same time, there was a large class of moderate men who saw plainly that much of the misery, suffering, and crime of this country was due to the temptations which were placed in the way of working men to a far greater degree than was necessary. On the principle that something should be done to stem the tide of drink it would, in his opinion, be advisable to read this Bill a second time in order that it might be amended in Committee in any way that was thought desirable. He was pleased on this occasion to find that this important subject was not to be dealt with simply in two speeches, but was being thoroughly discussed in a fuller House than previously, and with a fair show of right rev. Prelates upon their Bench, because those of their Lordships who were laymen generally looked to that Bench for guidance and advice on all questions concerning the spiritual and moral welfare of the people. The temperance movement affected not only the people of this country, but also that large portion of the world where our colonies were situated. It had been urged as a reproach against our commercial enterprise in uncivilised regions that it was accompanied by broken bottles, broken hearts, and broken heads; and he was in favour of any action that would remove that stain from the British name. If this Bill was not the right one he would urge the Government of the day, whatever its politics might be, whether Liberal or Conservative, never to cease their efforts until some legislation of this character was carried out. He was glad to be able to say that temperance had made great strides of late years in this country. There was a large number of total abstainers in the Army and the Navy, and moderate as against excessive drinking prevailed generally among all classes. He was sorry to say, however, that the drink bill of the country was still very large, having risen to £140,866,000 in 1892 from £105,000,000 in 1865; and he agreed with the observation of the late Lord Shaftesbury, that it would be impossible to do anything to relieve the poverty and misery of the country until they had got rid of the curse of excessive drinking. He did not believe that it was possible to make men moral by legislation, but he believed that it was possible to assist them in becoming more moral by removing the temptations to immorality.

THE MARQUESS OF SALISBURY: On the present occasion I must appear in the unaccustomed character of a follower of Her Majesty's Government. I do not know that I should have challenged a Division if nothing had been said against the Bill, but I cannot express my approval of this measure in all its details, founded, as it seems to me it is, upon a principle that is radically false. The noble Lord who has just sat down, and who spoke with such great sincerity, urged us never to be satisfied until we had introduced a Bill that would effect the reformation of the British people in the matter of temperance. I venture to think that that is a good deal beyond the power of any Government, Liberal or Conservative, or of any Legislature to effect. There is one power, and one power alone, that can reform the British people in this respect, and that is the power which has already reformed the upper and middle classes—namely, the power of public opinion. If you will allow that public opinion to grow it will do the work which you are powerless to effect, but you must allow it to grow, and you must not throw artificial obstacles in its way. What you are now proposing to do is by the force of an Act of Parliament and by the interference of the Police and Licensing Authorities to compel the working man to consume less of intoxicating liquor than he himself is desirous of doing. When he finds that all these obstacles are placed in his way he will know that they are placed there by law. The right rev. Prelate proposes that there shall be only one public-house to every 600 people. I have been thinking of a parish of which I know something where the result of this proposal would be that most of the inhabitants would have to go three-quarters of a mile for their beer. Do you think that if these people knew that this would be the result of this legislation they would accept it with enthusiasm or even with patience? By making such proposals you are placing on the side of those whose drinking tendencies you wish to overcome a reason for that feeling against compulsion and of resistance to unjust legislation which has always been a very powerful motive with all classes of men, and which I think is more powerful with the race which inhabits this country than with any others. If you wish public opinion to operate you must leave it unhampered by the sinister and dangerous alliance of motives which is created by legislation of this kind. I believe that in taking that course you would be basing your legislation upon a false principle. But I wish to ask this. On what ground do you maintain that the abundance of public-houses creates drunkenness? It is assumed, I know, but I have never seen a vestige proof of it, and I know not by what process of reasoning the conclusion is arrived at. In regard to other things, the facility for obtaining what you want does not so largely increase the temptation. What would stand with women in the same position as love of drink with men is, I suppose, the love of finery, and I have never heard that the multiplication of the number of haberdashers' shops increases the tendency of women to spend their money in finery. When the passion which has been so eloquently pourtrayed by the right rev. Prelate gets hold of a man it is undoubtedly one of the most dangerous masters he can select for himself. It is a demon far too powerful to care for the difficulty created by your remedy of making him go a quarter or half a mile to find a public-house. The man who gives way to drink will satisfy his desire whatever the distance may be he has to go to obtain it. All you will effect by legislation of this kind is to hinder the existence of that which you seem persistently to forget—the legitimate demand for the consumption of these liquors. You must remember that to a large number of people these things are necessary, and that to a still larger number they are a perfectly salutary and legitimate indulgence. You pay no heed to these people; you disregard their rights entirely by this legislation, and you do not mind how many they may be. In fact, you do not care how you hinder them in their natural liberty. There is a provision in this Bill which enacts that, unless there be a special order, there shall be no liquor sold on Sundays in any part of the country. The amount of inconvenience and the dissatisfaction which that would cause in large parts of the country would be very great indeed; in fact, I do not think the promoters of the Bill realise the nature of the opposition they would meet. I entreat noble Lords opposite to give up appealing to this vain and empty alliance. Do carry into execution that exhortation which you are perpetually addressing to us—" Put your trust in the people." Do have confidence that the influences which up to this time have, with steady and unflagging pace, effected a reform in this one of the most dangerous liabilities to evil to which human nature is heir, will go on doing their blessed work. I would appeal to the right rev. Prelates to increase the force of those influences which are at your command and which no one can exercise in greater force than you can. But do not appeal to the law for that which the law can never do lest you find that instead of a friend you have created an adversary.

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, although I entirely agree with the view expressed by my noble Friend the Secretary of State for Foreign Affairs and with some of the remarks made by the noble Marquess, there are certain points of difference. I quite agree with the noble Marquess that the great hope of reform in the drinking habits of the people must rest upon change of opinion in those classes among whom excessive drinking chiefly prevails, just as change of opinion has produced great effect in other classes of society. But I do not think it is inconsistent with a firm conviction to that effect that one should desire to see some change in the Licensing Laws of this country. I know that it is a matter difficult of proof that the existence of an excessive number of public-houses tends to excessive drinking. One forms one's own opinion upon it, and I confess that the opinion I have formed is that it does so. The noble Marquess compared the passion for drink to the passion of women for finery. The comparison certainly is a perfectly safe one. I am not aware of the habits of women as regards the purchase of goods of the same description at different shops—whether a woman who loves finery goes from one haberdasher's shop to another making purchases, or whether she satisfies herself by making the whole of her purchases at one shop; but this I am certain of: that the habit of visiting one public-house after another does exist to a very great extent indeed, and that the existence of so many public-houses exposes men to very great temptation. This has been deeply impressed on my mind from the evidence I have heard over and over again in Courts of Justice. During my early years of practice at the Bar I was a constant attendant in the Criminal Courts, listening to the evidence, and sometimes taking part myself in criminal cases. Not a day passed in which it was not necessary to inquire of a witness as to his sobriety and ability to identify the prisoner, and how he had spent his evening, and it frequently turned out that he had spent it, not in one, but in a number of public-houses, and I confess I then formed a very strong opinion that if some of these public-houses had not been open to the man on his way home, he very likely would, on leaving the first public-house, have gone straight home a much soberer man. I have a strong conviction that in many parts of the country the number of licensed houses is excessive, and that if there were fewer public-houses there would be less drunkenness. Therefore, I do not think it would be any interference with personal liberty or individual rights if a considerable step were taken in the direction proposed by the right rev. Prelate; but to my mind it is absolutely essential, if anything of the kind is to be done, that it should be done in accordance with the wishes and desires of the people in the districts affected—that there should be popular control, and that it should not be done by the Magistrates, who are themselves often personally concerned, and who are dealing with the matter perhaps strongly contrary to the wishes of the people of the district over which they are the Licensing Authority. I have the strong opinion that you will never have a successful change of system in the direction desired, unless it comes from and through the people of the district who are concerned. I, therefore, feel myself constrained, with every sympathy with the right rev. Prelate, to abstain from supporting the Second Reading of this Bill.

On Question? their Lordships divided:—Contents 20; Not-Contents 49.

Resolved in the negative.

LOCOMOTIVE THRESHING ENGINES BILL.—(No. 124.)

COMMITTEE.

House in Committee (according to Order).

VISCOUNT CROSS explained that some slight amendment would have to be made in the Standing Committee.

THE EARL OF KIMBERLEY said, this Bill rather alarmed some of them who had had experience of the great danger there might be on roads close to which threshing machines were allowed to work. He should like to hear some explanation of the Bill.

VISCOUNT CROSS said, he thought he explained what the object of the Bill was on the occasion of the Second Reading. A threshing machine was never to be used unless there was a person stationed on the road to give warning, and unless the threshing engine was, where necessary, immediately stopped. He believed the measure had the approval of the Local Government Board. He was quite aware that the Bill as it was brought up from the other House was rather confused in the last clause; he had been in communication with the Lord Chancellor on the subject, and in the Standing Committee he would take care that was altered.

THE MARQUESS OF SALISBURY: I think the noble Lord wishes to force us to have the haystack precisely where nobody can get at it. That is the result of the present system of threshing.

THE EARL OF KIMBERLEY: I am the possessor of a good many stacks, and with us they are placed in the fields.

THE MARQUESS OF SALISBURY: Away from the road?

THE EARL OF KIMBERLEY: Yes, always.

Bill reported without Amendment; and re-committed to the Standing Committee.

NOTICE OF ACCIDENTS BILL.—(No. 145.)

Amendments reported (according to Order).

Lord ASHBOURNE said, he had a small Amendment to the first sub-section of Clause 3. The certifying surgeons, who there performed a very important and useful office, desired to have their status and usefulness recognised more in the Bill. Their wishes in this direction were discussed in the Standing Committee, but he believed the noble Lord in charge of the Bill did not see his way to put in any Amendment. He did not propose to go over the ground again for accepting the Amendment which he now moved, but he would suggest that whilst it possibly did not add to the efficacy of the Bill to recognise in a direct and express way the status and position of these surgeons, and also of the medical profession generally, such a recognition could not in any way detract from the usefulness of the Bill. The way the clause read at present was as follows :—

> "The Board may appoint competent persons to hold an investigation, and may appoint a person possessing legal or special knowledge to act as assessor upon such investigation."

It was possible that that would enable medical or other experts to act as well as lawyers, but as lawyers were mentioned he did not think it could do harm to mention the medical profession as well, and he accordingly moved the addition of words so as to include the members of such profession. He hoped the Amendment would be accepted.

Lord PLAYFAIR : There is no objection on the part of the Government to the Amendment which the noble Lord has proposed.

Amendment agreed to.

Bill to be read 3ª To-morrow.

OUTDOOR RELIEF (FRIENDLY SOCIETIES) BILL.—(No. 146.)

Amendment reported (according to Order).

***Lord NORTON** said, this Bill was a violation of the fundamental principle of the new Poor Law, and that was defended on the ground that such a violation was recognised as a matter of discretionary action in special cases on the part of the Board of Guardians. But this Bill legalised that discretionary action. It was quite clear to his mind that if a Bill recognised generally that which was done by special discretion, it would be taken by the country at large as the law, and the relief of persons having property in Friendly Societies to any amount would be not an exceptional act, but the treatment of all such cases throughout the Kingdom. The discretion worked very satisfactorily, but as a legal practice it was a distinct invasion on the part of Parliament of the fundamental principle of the new Poor Law—namely, the test of destitution to relief. They knew perfectly well by the experience of the old Poor Law what would be the result of the abolition of such a test. The old Poor Law was on the brink of ruining property, and there were parishes in which the poor rates amounted to 20s. in the £1. He regarded the proposal in this Bill as the first step to reviving the mischief that then existed. He was perfectly sure that if their Lordships would only consider the danger of this step, and the perfectly satisfactory treatment of cases by the discretion of the Boards of Guardians as at present, they would shrink from passing this Bill.

Bill to be read 3ª To-morrow.

BISHOPRIC OF BRISTOL ACT (1884) AMENDMENT BILL.—(No. 147.)

Amendments reported (according to Order).

***Earl STANHOPE** moved the re-insertion of the Preamble of this Bill, which he thought must have been accidentally omitted in passing through the Standing Committee. The omission of the Preamble would send the Bill down to another place, and considering the congested state of business in the other House he hoped their Lordships would assent to the re-insertion of the Preamble.

Viscount CROSS should be very glad to see the Preamble re-inserted. It was not struck out by mistake, but the Lord Chancellor objected to all Preambles. He thought that perhaps the Preamble was necessary in this case to explain the object of the Bill, and he hoped there would be no objection to its re-insertion.

The LORD CHANCELLOR (Lord Herschell) said, he was not going to object to the re-insertion of the Preamble, because it was desired that the Bill should not go down to another place. He thought that the occasions on which a Preamble was necessary were very rare indeed. He did not deny that occasionally it might be desirable, but there seemed to be a fashion for Preambles among those who drafted Bills. The Preamble simply recited that it was desirable to do what Parliament was going to do if it passed the Bill. What was the sense of such a proceeding he never understood; and if any exhortation of his could reach the draftsmen of Bills, he would urge them to consider, before they put in a Preamble, whether it was of any possible use. If it was, let them put it in; if it was not, then let them abstain, and the Statute Book would come into smaller compass, there would not be such a great quantity of useless Preambles for the Statute Law Revision Committee to repeal, and the Statutes would not then be made more expensive than they otherwise would be.

The re-insertion of the Preamble was then agreed to, the word "Therefore" being added, on the Motion of Viscount Cross, to the first clause as a necessary addition consequent on the re-insertion of the Preamble.

Bill to be read 3ª To-morrow.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 2) BILL.—(No. 76.)

Returned from the Commons with the Amendments agreed to.

HOUSE OF LORDS OFFICES.

Message from the Commons for First Report from the Select Committee; ordered to be communicated accordingly.

ELEMENTARY EDUCATION PROVISIONAL ORDERS CONFIRMATION (BARRY, &c.) BILL [H.L.].—(No. 54.)

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

TRAMWAYS ORDERS CONFIRMATION (No. 2) BILL [H.L.].

Read 3ª (according to Order), and passed, and sent to the Commons.

PUBLIC LIBRARIES (SCOTLAND) BILL. (No. 62.)

Read 3ª (according to Order), and passed.

BURGH POLICE (SCOTLAND) ACT, 1892, AMENDMENT BILL.—(No. 105.)

Read 3ª (according to Order), and passed.

WILD BIRDS PROTECTION ACT (1880) AMENDMENT BILL.—(No. 148.)

Amendments reported (according to Order), and Bill to be read 3ª To-morrow.

MERCHANDISE MARKS (PROSECUTIONS) BILL.—(No. 133.)

Read 3ª (according to Order), and passed.

INDUSTRIAL SCHOOLS BILL [H.L.].

A Bill to amend the Acts relating to industrial schools in Great Britain—Was presented by Lord Leigh; read 1ª; to be printed; and to be read 2ª on Monday next. (No. 152.)

House adjourned at a quarter past Six o'clock, till To-morrow, a quarter past Four o'clock.

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HOUSE OF COMMONS,

Thursday, 5th July 1894.

PRIVATE BUSINESS.

LONDON STREETS AND BUILDINGS BILL (*by Order*).

*Mr. WEIR (Ross and Cromarty) moved—

> "That it be an Instruction to the Committee that they do insert provisions for the purpose of making it compulsory that the surface water be carried away from under and around the site of every dwelling-house and other building."

His object, he said, was to protect householders against unscrupulous builders. As matters stood at present, it was quite competent for any unscrupulous person to take a quantity of swampy land and build a number of houses upon it with utter disregard to the safety or comfort of the occupiers. The district surveyors could not be entirely trusted to, as he was afraid they were inclined to wink at the bad work of builders.

Mr. A. C. MORTON (Peterborough) seconded the Motion.

Motion made, and Question proposed,

"That it be an Instruction to the Committee that they do insert provisions for the purpose of making it compulsory that the surface water be carried away from under and around the site of every dwelling-house and other building."—(*Mr. Weir.*)

Mr. STUART-WORTLEY (Sheffield, Hallam) said, he hoped the House would not accept this mandatory Resolution. It would mean the laying upon the Committee of very considerable labour. The Committee had already sat for many days considering the Bill, which consolidated and amended a large number of Statutes, and they hoped by heroic exertions to finish it to-morrow. But the hon. Member's proposal would overload the measure, and would lay upon a Committee which had already done a great deal of useful work a labour which it could not possibly be expected to discharge.

Mr. J. STUART (Shoreditch, Hoxton) said, he did not at that moment intend to go into the merits of the point raised, but he would point out that the present Bill was already extremely heavy, and to further weight it as proposed by the introduction of this large question would probably mean the loss of it. The Committee had expended a great amount of labour on the Bill, and the investigation was just drawing to a conclusion. He, therefore, on behalf of the London County Council, opposed the Instruction.

Mr. HOWELL (Bethnal Green, N.E.) said, he also would appeal to his hon. Friend to withdraw his Motion. He certainly could not support the proposal to re-commit the Bill. While convinced of the necessity for better drainage in connection with London buildings, he thought the question should be raised in connection with a Public Health Bill. If the hon. Member for Ross-shire, who was a Member of the London County Council, had been on the alert when the Bill was before that body, he might have been able to attain the object he had in view. He hoped the course of the present Bill would not be interfered with by the adoption of the Instruction.

Mr. A. C. MORTON (Peterborough) thought that if the Bill was at all overloaded it was due to the introduction of fresh matters in Committee. His experience of 31 years in London administration told him that building Bills were the proper place in which to deal with these matters. He was aware that in London in the past there had been a great neglect of these very important questions, with the result that many unhealthy houses had been erected, and he was sorry, therefore, the London County Council opposed this Instruction.

Question put.

The House divided :—Ayes 15 ; Noes 95.—(Division List, No. 150.)

QUESTIONS.

DESTITUTE CRIMEAN VETERANS.

Mr. BARTLEY (Islington, N.): I beg to ask the Secretary of State for War whether his attention has been called to the following cases of soldiers who served in the Crimea : A. Pinkerton, Welsh Fusiliers and 56th Regiment, at Inkermann and Sebastopol, has a medal, 11 years' service, over 61 years of age, broken down and can do no work, has no pension but receives a parish allowance ; Benjamin Soley, 17th Lancers, in the Balaclava charge and wounded in three places, has Crimean medal but no pension, breaks stones and does other odd work on the roads, but can do little, as he has a Russian bullet in his leg ; and whether he will consider the necessity of enlarging the sum allowed for these cases, so as to give immediate relief to all who need it ?

The SECRETARY of STATE for WAR (Mr. Campbell-Bannerman, Stirling, &c.) : I have caused inquiry to be made into these cases. As regards their Army service, the facts are fairly stated in the question, except that we have no record of the bullet in Soley's leg. Both men have been registered for several months as eligible, if destitute, for special pensions ; but as there is a large number of applicants so registered with claims equally good and urgent, it is impossible to say when their turn for a pension may come. The selection rests with the Chelsea Commissioners. Soley is eligible for a Balaclava pension when a vacancy occurs, and applied last month, but neglected to reply to questions put to him as to his private earnings. A considerable additional sum would be required if relief were given immediately to all applicants who had had Crimean or Indian Mutiny service and had served in all for the requisite period of 10 years.

MR. BARTLEY: Cannot the Secretary of State take in hand the question of making some permanent arrangement for these old soldiers, so that they shall be enabled to get a living without the scandal of compelling them to go into the workhouse?

MR. CAMPBELL-BANNERMAN: It must be remembered that the men referred to have no claim to a pension as of right, inasmuch as they did not complete the necessary period of service before they retired. There is, however, a compassionate pension given so as to avoid the scandal mentioned by the hon. Member. I can understand a general system of giving a pension to all old soldiers who have qualified up to a certain standard of service after they had reached a certain age, but I do not think there is the same necessity for a large and general system of relief such as the hon. Gentleman suggests.

MR. BARTLEY: Is the right hon. Gentleman aware that Pinkerton is completely unfitted for work, and that his only means of living is outdoor relief and the kindness of friends?

MR. CAMPBELL-BANNERMAN: These cases do not come before me, the selection of the recipients resting with the Chelsea Commissioners. There are a great many things to be considered, as, for example, whether a man's condition is not, in some case, attributable to his own conduct.

SIR D. MACFARLANE (Argyll): Is the capital of the Patriotic Fund still intact, and was it not for the benefit of Crimean soldiers that that fund was started?

MR. CAMPBELL-BANNERMAN: That is a fund over which I have no control.

MR. HANBURY (Preston): Does this man satisfy the requirements as to the grant of these pensions? I have known men rejected because, for instance, they have not served 10 years.

MR. CAMPBELL-BANNERMAN: I am informed by the Chelsea Commissioners that this man, being destitute, has been registered for several months as eligible for a pension.

EXAMINATIONS FOR TELEGRAPH CLERKS.

MR. BUTCHER (York): I beg to ask the Postmaster General will he explain why, for the first time since the transfer of the telegraphs to the State, a technical scientific examination has recently been imposed upon telegraph clerks recommended for promotion to the senior class; whether any facilities are given to enable the clerks to acquire the knowledge necessary for this examination; whether, having regard to the nature of their duties and the hours of their employment, telegraph clerks are practically precluded from attending scientific lectures; and whether it is the intention of the Postmaster General to refuse promotion to clerks with 15 to 22 years' service in case they fail to pass this newly-instituted examination?

THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.): The examination in question is imposed in the interest of the efficiency of the Service. I am glad to say that a large number of telegraphists already possess the necessary knowledge, and have proved that they are not without facilities for acquiring it. The answer to the third paragraph is in the negative. I am glad to be able to say that many telegraphists attend classes established by themselves or by the Science and Art Department in various parts of the country. I do not think it likely that any intelligent and industrious officer is likely to be deprived of promotion owing to the introduction of the examination.

THE CAMPDEN TRUST.

MAJOR DARWIN (Staffordshire, Lichfield): I beg to ask the Parliamentary Charity Commissioner how many of the scholars, appointed under the Campden Trust Scheme, are aliens, and how many are British subjects?

THE PARLIAMENTARY CHARITY COMMISSIONER (Mr. F. S. STEVENSON, Suffolk, Eye): The Charity Commissioners, in answer to an inquiry on the subject, are informed by the clerk to the trustees of the Campden Charities (1) that during the last 10 years 90 scholars from public elementary schools have been awarded exhibitions maintained out of the income of the charities; and (2) that, according to

English law, all such scholars have been British subjects.

MAJOR DARWIN: Are there included as British subjects children of alien parents who were born in England?

MR. F. S. STEVENSON: I can only reply that all those who have been awarded exhibitions out of the trust are, according to English law, British subjects.

GREAT NORTH OF SCOTLAND RAILWAY GOODS RATES.

MR. SEYMOUR KEAY (Elgin and Nairn): I beg to ask the President of the Board of Trade whether the Board has now received information of the very large increase in the rates charged by the Great North of Scotland Railway Company on merchandise passing over their lines as compared with those charged in 1892, whereby 13s. 4d. per single ton is now levied on barley, pease, &c., from Aberdeen to Elgin, as against 10s. per single ton in 1892; and whereby 4s. 2d. per single ton is now charged for barley, pease, flour, &c., from Lossiemouth to Elgin, as against 1s. 4d. per single ton in 1892, being an increase of more than 200 per cent.; whether he is aware that the Lossiemouth Harbour has been successfully deepened at a cost of upwards of £20,000, and that this action of the Railway Company is now neutralising the advantages of this outlay; and what steps can be taken by the Government to prevent the trate of these districts from being seriously crippled by such charges?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): The Board of Trade have received from the Great North of Scotland Railway Company with reference to this question a communication which is too long to read to the House, but I shall be happy to show it to the hon. Member. The Company traverse the accuracy of the figures given, and deny that they are doing anything to neutralise the advantages which should follow from the deepening of Lossiemouth Harbour. The best step that the Board of Trade can take has been already taken in laying before the House the Railway and Canal Traffic Bill, which is framed to deal with rates increased since 1892, and I earnestly trust that it may be passed into law this Session.

THE PROTECTION OF THE SHETLAND FISHERIES.

SIR L. LYELL (Orkney, &c.): I beg to ask the Secretary to the Admiralty whether it is true, as reported, that the Admiral Superintendent of Naval Reserves has sent notice that the twin screw first-class gunboats employed as coastguard cruisers will take part in the manœuvres this year; whether this notice, sent out on June 22, covers the case of the *Niger* gunboat; and whether the *Niger*, temporarily withdrawn for the usual repairs, will be returned at once to Shetland for the protection of the fisheries as soon as the repairs are completed?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): The answer to the first two paragraphs is in the affirmative. The *Niger* is now in dock at Leith for a few days; she will return to Shetland for the protection of the fisheries as soon as the repairs are completed.

THE " COSTA RICA PACKET."

MR. T. CURRAN (Kilkenny): I beg to ask the Under Secretary of State for Foreign Affairs whether he is aware that a largely-attended meeting of the citizens of Sydney was held on Friday under the presidency of the Mayor, at which resolutions were adopted declaring that the compensation demanded from the Netherlands Government, in the case of the *Costa Rica Packet*, was wholly inadequate; that the losses sustained by the owners and crew constituted an inseparable part of the international injury perpetrated, and should therefore be included in the claim for compensation; and that the decision of the Imperial Government was calculated to weaken the belief that wherever a British citizen might travel the protection afforded by the British flag was a perfect safeguard; and whether Her Majesty's Government will reconsider their decision not to put forward any claims of the owners and crew in view of this emphatic expression of opinion on the part of the colonists chiefly concerned?

MR. HOGAN (Tipperary, Mid): At the same time, I will ask the hon. Baronet whether he is now in a position to state the purport of the latest Despatch from the Netherlands Government with respect to the claim for compensation submitted on behalf of the captain of the *Costa Rica Packet*?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): I have not seen the account of this meeting, but Her Majesty's Government are aware that strong opinions similar to those quoted in the question have been expressed in the colony. The last reply of the Netherlands Government is still under consideration, and till we have decided what answer is to be returned to it I cannot add anything to previous statements.

BOARD OF IRISH LIGHTS.

MR. O'KEEFFE (Limerick): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he is in a position to reply to the Memorial of the Limerick Harbour Commissioners, having regard to their expenditure and interest in the lighting of the River Shannon, that their request for direct representation on the proposed Board of Irish Lights will be acceded?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): The Memorial in question has been received and forwarded to the Board of Trade, which is the Department more immediately concerned with the Irish Lights Board. As I have already stated to the House, I am quite aware of the desirability of having a representative element introduced on that Board, and the matter is now under consideration.

GREYSTOKE SCHOOL, CUMBERLAND.

MR. J. W. LOWTHER (Cumberland, Penrith): I beg to ask the Vice President of the Committee of Council on Education whether his attention has been called to the great expense to which the managers of the Greystoke School, Cumberland, will be placed if the Education Department insist upon their particular plan for the structural alteration of the schools being carried out; whether the proposed structural alterations suggested by the managers will not be as effectual whilst they are less costly than those of the Department; and whether, under these circumstances, he will accept the suggestions of the managers, or come to some reasonable arrangement with them?

THE VICE PRESIDENT OF THE COUNCIL (Mr. ACLAND, York, W.R., Rotherham): The managers of this school, which has hitherto been conducted in two separate departments for boys and girls, recently proposed to reorganise it as a mixed school under a single certificated teacher, making certain structural alterations for that purpose. It was pointed out to them that larger alterations than they proposed would be necessary if this plan were carried out, and that the building, which was originally erected for use as two separate schools, could not be converted into a single school without serious expense. It was suggested to them that much of this expense might be saved if a certificated teacher were appointed as assistant mistress. Any further proposals which the managers make will be carefully considered with the view of coming to some reasonable arrangement.

CHINA AND JAPAN.

SIR E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Under Secretary of State for Foreign Affairs whether Her Majesty's Government will tender their good offices of mediation to China and Japan, in order to prevent a war between those countries which would be prejudicial to British interests? I should like further to ask if it is a fact that China has applied to the Government of Russia to mediate?

SIR E. GREY: I cannot answer the further question without notice. Her Majesty's Government have already addressed communications to the Governments of China and Japan in the interests of peace, and every effort which can properly be made by us will be used to bring about a friendly arrangement of the differences which have arisen between them.

SIR E. ASHMEAD-BARTLETT: Have any British men-of-war been sent to Korea?

SIR E. GREY: I cannot say what the latest movements are there, but, as I stated a month ago, the commander-in-chief of the China Squadron was at the northern part of the station with a sufficient force at his command.

CAVALRY HORSES.

MR. BROOKFIELD (Sussex, Rye): I beg to ask the Secretary of State for

War whether the number of horses reckoned as part of the effective strength of a cavalry regiment on a peace footing includes any horses of such immature age as to preclude their being made available for fighting purposes; whether he can state what is the proportion of horses of five years old and under in the cavalry regiments included in the First Army Corps; and whether any regulation exists as to the age under which young horses may or may not be sent on active service?

Mr. CAMPBELL-BANNERMAN: The horse establishment of a cavalry regiment includes its remounts, and, therefore, a small though varying number of four-year-old horses, but none of younger age. There are no regulations as to which young horses should take the field for active service; but the Inspector General of Remounts would decide at the moment, taking into account the nature of the country in which the regiment was to operate. At present there are 68 four-year-old horses in the six regiments of the higher strength, being about $2\frac{3}{4}$ per cent. of their establishment. About 9 per cent. are five-year-olds.

FORRES POLICE ACCOUNT AUDITORSHIP.

Mr. BEITH (Inverness, &c.): I beg to ask the Secretary for Scotland if he has seen *The Forres, Elgin, and Nairn Gazette*, of 13th June, containing report of a meeting of the Town Council of the Royal burgh of Forres; if he has received the Petition from the Provost and Magistrates referred to in that report, in which it is stated that the Sheriff of Inverness, Elgin, and Nairn, upon his son, Mr. James Ivory, chartered accountant, Edinburgh, declining to accept the office of auditor of the police accounts because of the protest of the Police Commissioners, issued an interlocutor in which he refused to appoint as auditor any duly qualified professional gentleman residing in the locality, and nominated, in room of his son, Mr. T. P. Laird, chartered accountant, Edinburgh; that the Sheriff justified this proceeding by reflecting unfavourably upon the administration of the Police Commissioners of Forres and upon their accounting and audits; is he aware that Sheriff Ivory had made no inquiry or investigation, and had no knowledge of the burgh accounts, when he issued his interlocutor; and if, in view of Sheriff Ivory having officially aspersed the good name of the Royal burgh of Forres, he will cause an investigation to be made into the past accounts of the burgh, and will grant the prayer of the said Petition by calling upon Sheriff Ivory to state the grounds of his reflections upon the good name of the burgh, and will also take steps to determine responsibility otherwise than at present, as to the auditing of municipal accounts in Scotland?

The SECRETARY for SCOTLAND (Sir G. Trevelyan, Glasgow, Bridgeton): I have seen the papers referred to by the hon. Member, which he fairly and accurately describes, but am not aware whether Sheriff Ivory had made inquiry or investigation, or whether he had any knowledge of the burgh accounts when he issued his interlocutor. The Secretary for Scotland has no power to interfere in the matter, as it now stands, but in view of what has taken place I will consider whether the nomination of auditor in such cases should be vested in some authority other than the Sheriff.

THE ACCOUNTANT GENERAL'S DEPARTMENT.

Mr. THORNTON (Clapham): I beg to ask the Secretary to the Admiralty when he expects to receive the Report of the Committee on the Accountant General's Department; and whether the result will be promptly communicated to those concerned?

Sir U. KAY-SHUTTLEWORTH: The Committee appointed to consider the normal clerical establishment of the Accountant General's Department are, I understand, likely to report shortly. Their recommendations will then be considered by the Board of Admiralty and the Treasury. Any decisions affecting the future of the staff will be made known to them as early as practicable.

THE CLYDE FISHERIES.

Mr. BIRKMYRE (Ayr, &c.): I beg to ask the Secretary for Scotland if he is in a position to indicate the probable date at which the new steam cruiser for the protection of the fishery interests in the Clyde waters will be put upon the station?

SIR G. TREVELYAN : I am glad to be able to inform the hon. Member that the Fishery Board assure me that the new steam cruiser may be expected on the Clyde by the end of this week.

THE ALBION COLLIERY.

MR. PRITCHARD - MORGAN (Merthyr Tydfil) : I beg to ask the Secretary of State for the Home Department whether the manuscript of the Report of Mr. Henry Hall, one of Her Majesty's Inspectors of Mines, dated 20th August, 1893, on Explosions from Coal Dust in Mines, or a copy thereof, was sent to or received by the Home Office, or came to the knowledge of the Home Office before being sent to the printers ; whether he is aware that the print of the Report was circulated to Members, and was available to the public until the 12th of February last ; why such printed Report was not received by or came to the knowledge of the Home Office until the 26th of May last ; whether, when the Report came to the knowledge of the Home Office, any special or indeed any instructions were given to the Inspector of Mines for Glamorganshire, calling the attention of the Inspector to the fact that Mr. Hall reported that, of all the dusts tested, that from the Albion Colliery, Glamorgan (the colliery in which so many men lost their lives a fortnight since), excelled all others in violence and sensitiveness to explosion, and this seam has the worst history of any in the Kingdom, upwards of 1,600 persons having been killed in it by explosions since 1845, and whether, following such Report, any steps were taken by the Home Office or any of the Inspectors with a view of minimising the danger in this particular colliery ; and whether such colliery will be allowed to resume work without considering Mr. Hall's Report ?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.) : There is, I think, some confusion between two documents, Mr. Hall's annual Report, and Mr. Hall's Report of his third set of experiments, both of which contain the same statement as to the dust from the Albion Colliery. My hon. Friend's first question, put on June 28, referred to Mr. Hall's annual Report for last year. This Report was, as stated by me in my answer, received from the printers, and published on May 26, 1894. His present question refers to Mr. Hall's Report of his third set of experiments, made for the Royal Commission on Coal Dust. This Report was made in August, 1893, and was presented to Parliament on February 12, 1894. A copy of this Report was sent to every one of the Inspectors, with a view to discussion by them at their annual meeting, which was held this spring. A copy was also sent to every person who had supplied Mr. Hall with a sample of coal dust for experiment, amongst others to the owners of the Albion Colliery. The attention of the owners of the Albion Colliery was thus specially called to the character of the dust in their colliery. The dangerous nature of this seam has long been known to the Inspectors, and they have taken special precautions in view of it. The Albion Colliery was visited four times during the past year by Mr. Sims, who, in answer to special inquiries, was assured by the managers that blasting has only been permitted in the rock and that the dust was well watered in cases where the Mines Act requires it at the time of shots being fired ; also, that, apart from shot firing, the dustiest portions of the roadways were watered. After receiving a copy of Mr. Hall's Report on his experiments the owners at once proceeded to adopt a system of pipes and sprays (as is done in some other collieries in the district) ; at the time of the explosion about a mile of pipes had been laid, but sprays had not been fixed to them, and thus the watering of the roadways by this means was not yet in operation. Whether or not the explosion was due to coal dust is a matter now under investigation. Mr. Hall's Report represents his individual opinion founded on the careful experiments made by him ; but he informs me, and I agree with him, that it would have been premature for the Home Office to have recommended any particular mode of dealing with the danger pending the Report of the Coal Dust Commission. The matter is one upon which there is considerable difference of opinion among experts. I expect that Report will be sent in very shortly. It will then be seen what precautions they recommend, and it will be for Parliament to give effect to them by legislation.

MR. PRITCHARD - MORGAN: May I ask why the sprays were not laid, seeing that the Report was made in August last?

MR. ASQUITH: That is a matter to be explained by the owners. It is now under judicial investigation. The owners inform me that immediately they received the Report they at once began to lay the pipes, and that they were about to fix the sprays when the accident occurred.

MR. PRITCHARD - MORGAN: What steps does the right hon. Gentleman propose to take in the matter? What explosives were used in the mine?

MR. ASQUITH: It remains to be seen whether there has been any violation of the law by the owners. The question as to what explosives were used in the mine is being investigated. It is, of course, essential that in such a mine only explosives of a high order should be used. As to the sensitiveness of coal dust, I should be glad to know what opinion has been formed by the Coal Dust Commission, which has been sitting for three years and has taken an enormous mass of evidence on this subject.

MR. PRITCHARD-MORGAN: Were no special instructions sent by the Home Office to the Inspector for South Wales on receipt of the Report?

MR. ASQUITH: No, Sir. It is not to be understood that special instructions were sent by the Home Office to the Inspector on the receipt of Mr. Hall's Report; but the Report was communicated at once to the owners, and they proceeded to do what I have described.

MR. D. THOMAS (Merthyr Tydfil): When may we expect to have the Report of the Coal Dust Commission?

MR. ASQUITH: I am informed by the Chairman of the Coal Dust Commission that its Report has been adopted and will be presented in the course of the present week.

WORKING HOURS IN NAVAL ESTABLISHMENTS.

MR. D. THOMAS: I beg to ask the Civil Lord of the Admiralty the maximum number of hours (including mealtimes) worked in any one day under the arrangement of hours introduced in the Naval establishments on Monday last; and what percentage of the hours previously worked the present weekly reduction constitutes?

THE CIVIL LORD OF THE ADMIRALTY (Mr. E. ROBERTSON, Dundee) The maximum number of working hours at all the yards is nine on five days a week and five hours on Saturday throughout the year, while the minimum number of hours worked is seven and a quarter for five days of the week. There is one meal hour (one and a-half hours) each day excepting Saturdays, when work ceases about noon. The present weekly reduction of working hours is 4·63 per cent. less than those previously worked.

SIR G. BADEN-POWELL (Liverpool, Kirkdale): Do these figures cover overtime?

MR. E. ROBERTSON: No, Sir.

MR. D. THOMAS: Do they include the meal-time?

MR. E. ROBERTSON: No, Sir.

MR. D. THOMAS; So that from the time a man commences till he finishes it is 10½ hours?

MR. E. ROBERTSON: The hon. Member can make his own calculation.

THE WELSH DISESTABLISHMENT BILL.

MR. D. THOMAS: I beg to ask the Secretary of State for the Home Department when he proposes to take the Second Reading of the Established Church (Wales) Bill?

MR. ASQUITH: I must ask my hon. Friend to defer this question until the Leader of the House returns to his place.

THE REPORT OF SEA FISHERIES.

SIR A. ROLLIT (Islington, S.): I beg to ask the President of the Board of Trade if and when it is intended to propose legislation in pursuance of the Report of the Committee on Sea Fisheries; and whether any communications have been opened with Foreign Governments with a view to International Conventions?

MR. BRYCE: I cannot hold out any hopes of being able to introduce this Session a Bill dealing with matters of such intricacy as those referred to in the Report of the Select Committee. With regard to the second part of the question, I am still engaged in obtaining information with reference to the action of Foreign Powers on questions connected with the subject.

GRANTS TO UNIVERSITY COLLEGES.

SIR A. ROLLIT: I beg to ask the Vice President of the Committee of Council on Education whether the Departmental Committee on the subject of grants to University Colleges will be likely to make its Report; and whether, and when, the latter will be laid upon the Table?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): The Committee has already made its Report, and I have to-day moved for a copy of the same, and of the Treasury Minute thereon.

GOVERNMENT LAND GRANTS IN WALES.

MR. PRITCHARD-MORGAN: I beg to ask the Attorney General whether he has yet had an opportunity of perusing the grants to Sir William Herbert of certain lands in the counties of Glamorgan and Monmouth and the schedules and particulars appended thereto; whether he is aware that in all the manors granted to Sir William Herbert all woods, underwoods, wardships, marriages, mines, quarries, and other royalties are reserved to the Crown; whether copies of the grants referred to will be laid upon the Table of the House; whether the Government intend to instruct experts acquainted with the country fully to examine all grants of lands made in the counties of Glamorgan and Monmouth with a view of giving information to Parliament as to the rights of the Crown; and whether the royalties in the counties referred to amount to about £500,000 sterling per annum?

THE ATTORNEY GENERAL (Sir J. RIGBY, Forfar): I have perused the documents. The words of reservation referred to in the question are contained in the description of certain leases on which different parts of the property were held by the tenants. There is no reservation whatever of the nature referred to in the question. I am informed that all the grants were in the same form, and no such reservation was contained in any of them. The grants are accessible in the Public Record Office, and I do not see any reason why they should be laid on the Table of the House. I am told that such an examination as is asked for would occupy a large staff years, and would therefore involve a great and unnecessary expense.

MR. PRITCHARD-MORGAN: Is the hon. and learned Gentleman certain it would be an unnecessary expense to examine the title of the Crown to mineral rights?

SIR J. RIGBY: Such an inquiry as is here suggested would be unnecessary. The Office of Woods and Land Revenue always keeps on hand copies of grants of land in which the Crown is supposed to be interested. To go back for centuries and to investigate all the grants during those centuries would be an enormous business, occupying many years.

MR. PRITCHARD-MORGAN: What is meant by the words "excepting all minerals, woods, mines," &c.?

SIR J. RIGBY: When application is made to the Crown for a lease it is necessary to give particulars, in relation to the parcels of property to be granted, of the income that is being received by the Crown; and, of course, all the lettings have to be dealt with separately. In each one of these cases a particular piece of property has been let for agricultural or industrial purposes at a certain rent. In these lettings there are reservations to the Crown. They are perfectly operative as between the Crown and the Crown tenant, but they have nothing to do with the Crown and the Crown grantee, and the whole purpose of the particulars is to show what the income of the Crown is.

MR. PRITCHARD-MORGAN: Did the mines and minerals in these particular manors actually pass to the grantee under the particulars?

SIR J. RIGBY: They passed undoubtedly, so far as I have seen. The particulars have nothing to do with it. I cannot make it stronger than that.

MINISTRY OF MINES.

MR. PRITCHARD-MORGAN: I I beg to ask the Chancellor of the Exchequer whether, having regard to the frequent strikes and locks-out of miners, and of the explosions and loss of life continually taking place in coal mines, and to the doubt which exists as to the title of the Crown to various mines and minerals, Her Majesty's Government will consider the advisability of creating a Department of Mines to be presided over by a Minister of the Crown?

MR. ASQUITH: The Chancellor of the Exchequer desires me to say that the Government have no intention of proposing to create a Department of Mines.

MR. PRITCHARD-MORGAN: Is the right hon. Gentleman aware that the Miners' Federation, representing 600,000 men, in conference have deliberately passed a resolution declaring that such a Department is necessary in the interests of the men?

MR. ASQUITH: Yes, Sir; I am aware of it.

THE UGANDA VOTE.

SIR A. ROLLIT: I beg to ask the Chancellor of the Exchequer when it is proposed to take Report of Supply [1st June, Uganda]?

MR. J. MORLEY (who replied) said: It is impossible to say at this moment, but it will not be taken to-morrow.

BUSINESS OF THE HOUSE.

SIR C. W. DILKE (Gloucester, Forest of Dean) asked what Business was to be taken that evening?

MR. J. MORLEY: We intend to go on with the Army Estimates. To-morrow we intend to move to report Progress at 11 o'clock so as to take the Parochial Electors (Registration Acceleration) Bill. I may now answer a question put to me last night by the right hon. Member for Bristol (Sir M. Hicks-Beach) as to the Amendments to the Finance Bill. I understand from the Chancellor of the Exchequer (Sir W. Harcourt) that the bulk of the Amendments to the Finance Bill will be put down to-night, but the Government must reserve to themselves the right to put down a few more at some later date. My right hon. Friend will take care that that date is as early a one as possible.

MR. A. J. BALFOUR (Manchester, E.): May I point out to the Government that it is absolutely necessary, I think, for the Opposition to have a clear day at least in which to consider the Amendments put down by the Government? We not only desire to know what is the import of those Amendments, but we may desire to put down Amendments to the Amendments. I hope that, as the Government have not been able, as we anticipated they would be, to put down their Amendments on Wednesday, they will defer the consideration of the Finance Bill till Tuesday. I think that is absolutely necessary. I have no objection to make to the proposal that Progress shall be reported at 11 o'clock to-morrow night for the consideration of the Parochial Elections Bill, but I cannot assure the Government that it will be concluded to-morrow night, and I should have thought it would have been more convenient for them to have put the Bill down as the first Order to-morrow night.

MR. J. MORLEY: I differ from the right hon. Gentleman on that point, and I think the adoption of the proposal he makes would not be likely to accelerate the progress of the Bill. As to the Government Amendments to the Finance Bill, I understand that most of them, and certainly the important ones, will be printed to-morrow morning. There will, therefore, be ample time to consider them. Of course, the question of the postponement of the Report stage is one for the decision of my right hon. Friend the Chancellor of the Exchequer and the House.

SIR G. BADEN-POWELL asked whether time would be given to hon. Members before the Report stage to put down Amendments to the Government Amendments if that were thought necessary?

MR. GIBSON BOWLES (Lynn Regis) inquired whether the Government had considered the practical difficulty in which Members would be placed if they were not allowed sufficient time to consider the Government Amendments and to put down Amendments to them?

MR. J. MORLEY: I am informed that the bulk of the Amendments, including those of the most substantial importance, will be handed in to-night, so that Members will have access to them to-morrow. Of course, as hon. Members know, the new clauses are taken first on the Report stage.

MR. R. G. WEBSTER (St. Pancras, E.) asked whether the Equalisation of Rates (London) Bill would be proceeded with this Session and, if so, whether the House would have due notice of the day on which it would be taken?

MR. J. MORLEY: No doubt before any considerable interval of time has elapsed, a statement will be made by the Leader of the House as to the measures he proposes to go on with.

Mr. A. J. BALFOUR: May I ask what business will be taken to-morrow? The Government have changed their views as to the course of business so often in the course of the week that we do not know where we are. There is much inconvenience in these rapid changes of policy.

Mr. J. MORLEY: These changes of policy, which the right hon. Gentleman calls rapid, are due to unexpected developments on the part of those who have carried on the Debate on the Army Estimates—developments which have prevented us getting through business which we thought might possibly take two Sittings, and which we thought could not unreasonably have been got through in one. As to the practical question of the right hon. Gentleman, we shall go on with the Army Estimates till they are concluded, and devote what time is left to proceeding with Class II. in the order in which the Votes stand.

Mr. GIBSON BOWLES asked whether the right hon. Gentleman would consider the expediency of taking the Parochial Electors Bill to-morrow at half-past 10 instead of 11, so as to give a better chance of getting it through?

Mr. J. MORLEY: Of course, if we took it at half-past 9 that would give us a still better chance. Considering that a large portion of time was devoted to the Bill on Tuesday we think that another hour ought to be amply sufficient for disposing of it.

Sir D. MACFARLANE (Argyll) asked whether the right hon. Gentleman, in order to ensure the passage of the Bill, would suspend the Twelve o'Clock Rule to-morrow?

Mr. BARTLEY (Islington, N.) inquired whether it was intended to go on seriously with the Post Office Savings Banks Consolidation Bill?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): Yes, but there is another Bill, and I want to see whether I can pass that Bill first, because it would then be incorporated with the Consolidation Bill.

ORDERS OF THE DAY.

SUPPLY—COMMITTEE.

Supply,—considered in Committee.

(In the Committee.)

ARMY ESTIMATES, 1894-5.

1. £789,600, Clothing Establishments and Services.

Mr. HANBURY (Preston) said, that complaint had very often been made with regard to the misleading advertisements which the Secretary for War (Mr. Campbell-Bannerman) allowed to appear in country and other newspapers. Last year he had to complain of the advertisements appearing in *The Staffordshire Advertiser* with regard to the food and clothing of the men, and it was then admitted that those advertisements were of a most misleading character. Another advertisement now appeared in that paper which was almost as misleading, and he thought a protest ought to be raised against anything being put into local newspapers which was not absolutely fair, and which did not disclose everything that ought to be disclosed. The advertisement he referred to was headed "Employment for those out of work," and went on to say, "good food, good clothes, good lodgings, and money to spend every day." He was only going to comment upon one of those misleading statements, that, namely, with regard to good clothes; the others he must reserve for other Votes. He asked would not any man of the recruit class reading statements of this kind suppose that the War Office was going to clothe him? As a matter of fact, all that happened was that the recruit got a free kit. He got what were called his public clothes, whilst he practically had to buy necessaries for himself. When he enlisted he received two flannel shirts and three pairs of socks. Of course, in taking these articles he supposed that after a decent interval he would get a fresh supply, but no—if the man remained in the Army for 40 years he got no more. This advertisement would be called a false prospectus if it were issued by a company. He thought the Secretary for War was fully entitled to praise for the action he had taken with regard to the issue of clothing in other respects.

As far as he was able to make out, the right hon. Gentleman in the first place gave the private soldier his outfit on enlistment, which was in itself a great gain. Before the present Regulation came into force if the recruit joined at any but one particular period of the year he received worn-out clothing which had been used by somebody else. The fine clothes of the soldier were frequently an inducement to a man to join the Army, and when such a man found that he had to wait for some months before he got his ordinary kit he was terribly disgusted. He (Mr. Hanbury) thought the right hon. Gentleman was certainly entitled to praise for having made this distinction. Then the right hon. Gentleman gave compensation for articles not worn out by a given time. Of course, under the old system there was no inducement to thrift with regard to clothing. Now if at the end of the period for which a man's clothes had to last the clothes were in a condition to last for three months longer their value was put down to the man's benefit, and the money was only drawn out as new clothes were required. This was, of course, a great inducement to soldiers to make their clothes last as long as possible, and it also had the indirect effect of punishing men who were not careful with their clothes. Then also men had been given the power of selling a certain portion of their clothing. On this point he (Mr. Hanbury) did not think the soldier was quite fairly treated, because if his clothes were not sold when they were put up to auction he was bound to sell them at what were called contractors' prices. If those prices were anything like good prices there would be no objection to raise, but he was afraid that the system against which he had had to protest year after year was still in existence, under which the disused clothing of the troops was sold for three years in advance, although some of it had not even been made at the time of the sale. The whole of this disused clothing was put into one lot and offered to certain contractors. There were 350 kinds of articles comprised in the lot; and, to show what an enormous purchase it meant, he might say that there were 420,000 pairs of trousers alone in it. Of course, the purchase was a sheer speculation. A Jew bought these things not knowing what he was buying, and the result was that he gave a ridiculous price for them. He (Mr. Hanbury) did not see why the clothes should not be put up to auction after they had been used instead of before some of them were made. One change that had been made by the Secretary for War seemed so ridiculous that perhaps the construction he put upon the Regulations was wrong. Under the old system a soldier who was discharged had a set of clothes given to him, whilst now he was to have the magnificent present of 5s. instead. He should think there were few places where a soldier would be able to get a suit of clothes for 5s. The non-commissioned officer's suit was 7s. 6d., and the warrant officer's 15s. Recruits had a great deal of extra work to do during their first year, and he did not think the Government properly clothed them. This affected the English Vote; but he should like to ask what had been done in regard to Indian clothing. Under the old system when a soldier reached India he (Mr. Hanbury) fancied he had to buy the whole of the Indian clothing for himself. That, of course, was a great hardship. The soldier had been relieved of the cost of his sea-kit, and he did not know why he should not also be relieved of the cost of his outfit for India. As to the Indian clothing he (Mr. Hanbury) was afraid that the supply of cloth clothing to the soldier in India was too large. The man only wore it a dozen or 20 times in the course of a year. Great economy might be effected in not issuing so much cloth clothing in India. Each issue might be made to last longer.

Mr. CAMPBELL-BANNERMAN said, this subject did not arise under the Vote.

Mr. HANBURY said, the clothes he was referring to came out of the Pimlico stores.

Mr. CAMPBELL-BANNERMAN: But not out of our Estimates.

Mr. HANBURY said, the inspection of them was paid for under this Vote. It should be recollected that one of his complaints was that a great deal of receiving and inspecting work was done at Pimlico at the cost of the War Office for other Departments. It was done under a Treasury Minute, which said the War Office was not to charge the various Departments for the work so done. He did not know whether India came under that Minute, but the Post Office and Telegraph Departments did, and the Irish Constabulary, the Customs House, the Board of Trade, the Convict Service, the Prisons Board, the Office of Works, and the Royal Courts of Justice. The work was done for these Departments under the Army Vote without a penny of repayment coming from them. He was rather inclined to say, in spite of the Treasury Minute, that these War Office Estimates ought to be for War Office purposes alone. Probably they spent quite enough on the Army, but they did not get enough for their money, and they ought to be careful that they did not spend money intended for the Army for the benefit of other Departments. There was another point he desired to deal with. Under the old system all the clothing for the Infantry was made up at Pimlico in assorted sizes, then sent down to the different battalions, and after a great deal of trouble in cutting and stitching, made to fit the man. That had always struck him as being a rather expensive process, and, besides that, the men were not as proud as of their dress as they would be if they were properly fitted. A different system had prevailed in the cavalry regiments. In their case a certain amount of cloth was sent down and they made it up themselves. In these days, when there were so many married women attached to regiments, he wondered why something was not done to find them employment in connection with the clothing of the Army. He objected to centralisation at Pimlico, and he did so in the interests of these women. There was no such centralised system in Germany, the whole of the clothing being done by the regiments themselves to be made up. He did not propose to revert to the system of clothing colonels, but he could not say—having seen a great many German soldiers—that our men were smarter looking or better dressed than those of Germany, or that their clothing was better fitted or more serviceable for a campaign. Still, there was no comparison between the cost of uniforms in Germany and England. According to the figures laid before the Committee which had inquired into the Estimates—and he should like to see another such Committee appointed, for such a great deal of valuable information had been gathered at that inquiry leading to such repeated changes, and to so many useful reforms, that the report was by this time almost obsolete—an English cavalry uniform cost £4 17s. 11d. and a German £2 18s.; an English infantry uniform £3 3s. 8d. and a German £2 10s. 8d. The cost of the German uniforms was less than that of the English by £2 and £1 respectively. That, he thought, showed that we were spending too much on dress at the present moment. Yesterday the hon. Member for Bristol had talked about the positive danger there would be in time of war in a broad distinction between the dress of our Regular Forces and Volunteers. The right hon. Gentleman opposite had used the argument of expense in opposition to the proposal to alter the existing state of things, and had pointed out that the Volunteers had refused to change their uniform at the time that the territorial system was adopted. But that argument did not apply to the distinction made between the uniform of our officers and private soldiers. He was told that in the field British officers, particularly staff officers, were a clear mark for the enemy because their dress, even down to that of the humblest subaltern, was so distinguishable from the dress of the men. It might be possible, he should think, to have some dress to distinguish on their own side the officers from the men, but not so distinguishable as a mark for the bullet of the enemy. And this led to a further question. He should like to know whether, in view of the different conditions under which battles would be fought in future, owing to the long range of the new rifle, the question had been thoroughly gone into in order to see whether red was the best colour for the uniform of the British Army? Personally, he was inclined to think that it was, so far as he had discussed the question with people who had studied it; still, he did notice that in the Service newspapers a strong impression prevailed that, in view of the long range of the present rifle, red for the uniforms was too conspicuous a colour. Sir William Butler, for example, writing in *The United Service Magazine* only a few months ago, spoke strongly against the red of the British uniform, saying that it was so easily distinguishable at a considerable distance; and scientific men with whom he had discussed the subject said that at a distance it was not the best colour, though it was better than dark blue or green. As to red being the best colour for comfort considering the variety of climates in which the British soldier had to fight, he was told what was contrary to the general opinion—namely, that in cold weather white was the coolest thing one could wear. That did not seem to be the opinion of the hon. Member for King's Lynn (Mr. Gibson Bowles), who sat beside him occasionally and was fond of wearing white in summer. His (Mr. Hanbury's) information was that dark clothing was the coolest in summer. Red would appear to be the happy mean between white and black, so that there was nothing on the whole better for the British troops or more adaptable to the various climates in which they had to fight. No doubt the War Office had gone thoroughly into the subject, and he hoped that the right hon. Gentleman would assure the Committee that red was the nearest colour approaching to invisibility at a long distance they could get, as well as the most suitable for the various climates in which our soldiers had to live. Another subject to which he wished to direct attention was that of sweating. The House of Lords Committee had reported on the gross amount of sweating that prevailed in making uniforms and shirts, especially in Pimlico. This subject needed to be watched. He was told that the old system of sweating was reviving, especially in the manufacture of soldiers' shirts. Ordinary Service shirts were paid for at the rate of 7½d., and it took a skilled needlewoman eight or nine hours to make it, and a soldier's widow could make six shirts a week by dint of application. He mentioned this particular case because he had got evidence on the point. There was no doubt that the evil did exist as to the making of shirts. The right hon. Gentleman opposite had an idea that sometimes he (Mr. Hanbury) was a little too much inclined to find fault with the War Office, but all the statements he made here were founded on the Report of some Committee. The facts were not capable of being denied. The Report of the Lords Committee showed that the sweating that went on in connection with the manufacture of soldiers' clothing was a disgrace to the War Office itself. He asked that the Secretary for War would steadily keep his eye on this matter, and on the Director of Contracts, to see that the contracts given out outside Pimlico were given on such fair terms that those who took them would be able to make a decent thing out of them.

Captain BAGOT (Westmoreland, Kendal) said, he should like to know whether any of the material from which soldiers' and non-commissioned officers' shirts were made was sent out, under any circumstances, to civilians, or whether it was all given to soldiers' wives—or, at all events, whether the choice of that work was first given to soldiers' wives? He asked the question for the reason that recently he had heard complaints in connection with the Home District Association for providing work for soldiers' wives to the effect that there had not been a sufficient amount of work obtained from Pimlico. He was not aware whether or not that was really the case.

Mr. WEBSTER (St. Pancras, E.) said, that in the valuable remarks of the hon. Member for Preston there was nothing which appeared to him to have more weight than the fact that at the present time the officers and men in Her Majesty's Army were so dissimiliarly clothed. There were such arms of precision nowadays that officers wearing a dress which easily distinguished them from the men could be easily picked off by an enemy's sharp-shooters. He found when on a visit to the West Indies two or three years ago that the soldiers there were clothed in what was called a Zouave uniform, whereas the officers were dressed in the uniform of the Line. Officers in such circumstances would become easy marks for the enemy's bullets. Why was it not possible to have a universal uniform in the British Army — one in which men could be sent out immediately on active service? No doubt for reviews, and so forth, it was desirable to have a red coat; but to the mind of every expert in colours, it was doubtful whether red was the best uniform for active service, especially in India and similar climates. On looking through the Estimates he was struck by the fact that whereas in 1894-5 the material for clothing cost £212,000, in 1893-4 it was £286,000 or a larger amount by £73,000. But he found that the amount spent on ready-made clothing in 1894-5 was £445,520, whereas in 1893-4 it was only £388,000 or more by £57,000. He certainly thought that the observations of the hon. Member for Preston ought to have some weight. Why was there this decrease in the amount of material made up at Pimlico and elsewhere, and why this increase in expenditure on clothing bought ready-made? This ready-made clothing was obtained through sub-contractors, and probably the War Office took no cognizance of the fact as to whether the articles were manufactured in England, in Germany, or elsewhere. He did not suppose there was single article marked "manufactured in England." He thought we ought to adopt the Prussian system of dressing all our soldiers of the Line alike, or nearly so.

COLONEL LOCKWOOD (Essex, Epping) said, the argument of the Secretary for War was mostly lack of money when pressure was put upon him to adopt reforms. If, however, Parliament had accepted that argument, the Army would have been left in *statu quo* a long time ago. Our soldiers should certainly be allowed a free kit; and if largely-increased expenditure was thus occasioned, the money required should be saved on other Votes. Important details of this kind ought not to be neglected. He could not help thinking that the recruit was hardly treated. The lad had constant drills and fatigue duty, and ought to be served with a fatigue dress of brown holland or something of that sort, such as they found in foreign barracks for such work as coal carrying and fatigue duty. He hoped the Secretary of State would not listen to any proposal to change the colour of the uniform. But the public and the Army would, he believed, regret any such change.

MR. HANBURY: I said red was the best.

COLONEL LOCKWOOD said, he was aware of that, but the hon. Member also said that he had noticed letters in various Service papers saying that there was a difference of opinion on the subject. In regard to distinguishing officers by their uniform, he did not think it would be possible to disguise the officer in such a way that, to the enemy's marksmen, he would be undistinguishable from his men. There must always be some distinguishing mark upon him. If they stripped the General Officer of his gold lace and sash, he would still have his cocked hat. ["No, no!"] But something, no doubt, might be done to make the dress more simple. With regard to the employment of soldiers' wives in connection with the stores at Pimlico and elsewhere, there was no doubt that those who were married with leave were hard put to it to make a living, but the straits the women were put to who were married without leave and the misery they had to endure was appalling, especially in towns like London. But for the regimental assistance sometimes given out to them they would frequently be left to starve. He should like to hear that there was a prospect of more work being given to these women from Pimlico. Another thing he should like to hear about was as to the reserve of clothing which he spoke of last year in connection with the Estimates. He believed that the reserve of clothing at Pimlico was totally inadequate, and that on this account the Reserves, if called out, would be perfectly useless. Furthermore, he questioned the propriety of keeping the whole of the stores at Pimlico. It was doubtful whether, in the case of rapid mobilisation, the whole of the stores could be got out of the doors of the central depôt and despatched to the various colonels without confusion and mistake. He should like to know whether, in the case of the reserve clothing at Pimlico, it was properly labelled and all means were taken to secure its immediate delivery, without mistake, to the various stations for which it was destined? If this was not the case, and if any fault arose, probably the whole system would break down at once.

MR. FREEMAN-MITFORD (Warwick, Stratford) said, he had been requested to bring forward the question of sweating at the Pimlico Factory, which had been touched on by the hon. Member for Preston. The Secretary of State for War shook his head, but surely the right hon. Gentleman knew that there had been such charges made. There was a very widespread opinion abroad that such irregularities had occurred, and that opinion was founded not upon fancy, but upon the Report of the Lords' Committee which sat two years ago, and unless something radical had since been done the nation was open to the grave charge of setting an example in sweating which had been universally condemned. What did the Report say? Here was a statement from the Director of Army Contracts—

> "The evidence given before your Lordships has tended to show that our Army contracts have been used for some years as a vehicle for sweating, and that the whole of the sweating business has been carried out almost under the protection of the War Office."

The Committee added—

> "Great irregularities have occurred in the furnishing of Government contracts. That is open to no doubt, and the Committee is strongly of opinion that greater vigilance should be exercised over the placing of contracts."

Though the right hon. Gentleman opposite seemed to dissent, there was no doubt that great irregularities had occurred. If anything had lately been done to prevent irregularities, he (Mr. Freeman-Mitford) apologised for bringing the matter forward.

MR. CAMPBELL-BANNERMAN said, that his gesture of dissent only had reference to sweating in the Army Clothing Establishment at Pimlico. The accusations of sweating had reference not to the Government factory, but to War Office contracts executed outside.

MR. FREEMAN-MITFORD said, that no doubt the way he had worded his remarks left them open to misconstruction. He was alluding to what took place in connection with contracts placed out. He was certain, however, from the kindly spirit in which the right hon. Gentleman had received his remarks, that the War Office would not close its eyes to a matter which the public thought reflected very great discredit upon the country.

SIR A. ACLAND-HOOD (Somerset, Wellington) said, the troops at Aden, which formed part of the Bombay command, considered it a great grievance that they only received European pay while, owing to the climate, they had to provide themselves with tropical clothing. He had not been at Aden now for two years, but when he was there this was a very serious grievance.

MR. GIBSON BOWLES said, the right hon. Gentleman the Secretary for War did not dispute that a certain amount of sweating had existed in the outside districts.

MR. CAMPBELL-BANNERMAN: No; I said that the Committee stated that.

MR. GIBSON BOWLES said, it was not for him to question the statement of the Committee. If the right hon. Gentleman did it it was another matter. But the fact that sweating took place in connection with contract-made clothing did not prevent the right hon. Gentleman and his advisers from increasing the amount of such clothing used in the Army. He (Mr. Bowles) found that, whereas clothing to the value of £293,000 was supplied at Pimlico, the value of the ready-made clothing supplied was £445,000. The latter was as four to three. He thought the moment had arrived when the whole theory of Army clothing ought to be reconsidered. The clothes of the Army were made upon traditions inherited from Frederick the Great and from Germany. The hard, stiff, regimental model was followed. The black stock, it was true, had disappeared, but the German theory of clothing, which began with the stiff pasteboard cap, intended to make a man look two feet more than he was, was still adhered to. This stiff, hard, tight clothing—this traditional military clothing—should be overhauled and the advice and experience of men who had served on the field should be taken as to the best and most useful uniform. They should have a loose uniform. It had always been said that they could not get recruits unless they made the clothing extremely ornamental—in fact, that they must clothe the troops not for the enemy, but for the servant-girl. ["No, no!"] Yes; that was the argument—unless they had the uniform extremely ornamental, and the pride of the servant-girls, who were the soldier's public, and the only critics whose opinions he valued, they would not get recruits. The average cost of the British uniform of all classes, as he worked it out, was £4 10s. 7½d. The cost of the Life Guards' dress was £7 4s., whilst that of the West Indian regiments was only £2 10s. No doubt the Life Guards ought to be magnificent. They were intended for display—["No, no!"]—and not work. But so far as the other regiments were concerned, the prices for this ornamental uniform varied considerably, and he contended that for a very much less figure than they were paying now they could get sufficient ornamentation and a very much better article for the purposes which a uniform had to serve. His belief was that if they had the best uniforms for actual service they would look handsomer than the merely ornamental uniforms for parade. The result of having this enormously ornamented uniform was that when men went on active service it had to be discarded and another uniform adopted. Why should they have one uniform for the servant-maid and another for the enemy? It seemed to him that one uniform ought to suffice, and it might be ornamented in such a way as to be suitable for parade purposes, and even to satisfy the aspirations of the servant-maids. That was the system that prevailed in the Navy, and the cost of the naval uniform was as nothing compared with the lowest of the military uniforms. One reason for that was that the sailors made their own clothes, and he did not see why the soldiers should not do the same. The naval uniform cost about one-third of the military uniform, and with the extraordinary result that instead of having greater difficulty in getting recruits for the Navy there was far less than was experienced with regard to the Army. That disposed of the argument that they must have an unduly ornamented uniform in order to get recruits for the Army. He believed that the advantages and adventures of the military life would be quite sufficient to men to join the Army without this undue ornamentation of the uniform. He, therefore, suggested to the right hon. Gentleman that the appropriate moment had arrived when they should really reconsider the whole theory of military uniforms and ask themselves whether they could not adopt a real working campaigning dress with a fair amount of ornamentation which would serve equally for a campaign and for service abroad, and which would, at the same time, be adequately ornamental for the purposes of the parade-ground. He believed they had gone wrong up to this time only because they had slavishly followed the traditions of Frederick the Great. He hoped they would have the courage to depart from these traditions and adopt a dress that experience in campaigning in all parts of the world had proved the most advantageous.

MR. BROMLEY-DAVENPORT (Cheshire, Macclesfield) said, the hon. Member for Preston had quoted an advertisement from a provincial newspaper giving a highly-coloured picture of the inducements which were offered to recruits to join the Army. He suspected that the Committee were not quite aware of the manner in which these advertisements were offered to the newspapers. A considerable sum of money was expended upon them; but they were given, not to the newspapers which had the largest circulation, but rather to those newspapers that happened to support the Government, whatever might be the extent of their circulation. That might be a rough-and-ready method of stating the fact, but it was the fact nevertheless; and the right hon. Gentleman had practically, in smoother and more delicate terms, admitted that such was the case, because in answer to a question which he put some time ago the right hon. Gentleman told him that the guiding principle was the amount of the circulation of the newspapers, but that he would discover, if he made further inquiries, that the extent of the circulation was apt to vary with the particular Government in Office. That meant that the right hon. Gentleman was only doing what his predecessors had done before him. It could not be a right and proper system. The answer of the right hon. Gentleman might have been humorous, but it was certainly not satisfactory, and he trusted the right hon. Gentleman would make an alteration in that respect in the future. It might be proper to spend this money, but they had a right to see that full service was obtained for the public in respect of the money which was authorised to be spent on their behalf, and if it was necessary that these advertisements should go forth, then they ought to be given, without respect to political colour, to those newspapers only which had the largest circulation. He knew of a newspaper which circulated largely throughout a whole county which had had these advertisements for 30 years, but which in the year 1892 had them taken away and they were given to another newspaper with no circulation at all, the only possible reason being that the latter newspaper happened to support the politics of the Government in Office. Such a system amounted to a public scandal, and if continued would lead to jobbery which might even be extended in other directions. They had a right to protest against such a system and to prevent, as far as possible, public funds being made use of for the purpose of subsidising Party organs.

*MR. WOODALL said, that with regard to the question of advertisements he rather thought the force of the observations of the hon. Member who had spoken referred rather to the past than to the present. Pressure undoubtedly was brought on a new Government on taking Office to extend their advertising favours to papers which presumably were neglected by their predecessors in Office, but, honestly, he could say that, so far as his Department exercised any influence, they endeavoured to have regard to the primary purpose for which the advertisement was designed, the paper being selected which had the largest circulation. He hoped to see an agreement come to between opposite sides of the House to take this matter entirely out of patronage lines, and deal with it on the common-sense principles that business-men would apply. The hon. Member for Preston had read an advertisement, from a provincial newspaper, addressed to recruits. It so happened that he read the same advertisement in the same paper, and after some of the censure which had fallen from the hon. Gentleman on former occasions, he was very much relieved to find that either with regard to the accuracy or the fairness of the instance the hon. Member had quoted he did not observe anything to which exception could be taken. Good clothing was promised to the soldier, and he got it, including, in the first instance, a complete outfit of socks and underclothing, but there were obvious difficulties in the way of providing a continuous public supply of clothing of that kind. It was gratifying to find that the new system of furnishing the soldier with clothing which was to be his own property had been a success. He was rather astonished to find the hon. Member for Preston speaking in favour of the old system of making up clothing regimentally. That system had been found to work so badly that it was, with general consent, abandoned. A good deal had been said about sweating, and reference had been made to certain passages in the Report of the Committee which charged sweating in the factories of certain contractors.

MR. HANBURY (interposing) said, that not only was it alleged in the case of certain contractors, but it was also said to have occurred at Pimlico. This appeared in the evidence before the Committee on Sweating. There were cross-allegations, in one case that the wages paid by the out-contractors were higher than those paid at the factory, and in another case that the wages paid at the factory were higher than those paid by the outside sweaters. The Committee in their Report referred to the case of a man who took a contract for greatcoats at a low rate, and when he was spoken to about it by the Director of Contracts he said that the wages he paid were double those paid to women employed at the Government factory in shirtmaking, and that was the conclusion of the Committee.

*MR. WOODALL remarked that it was rather curious to note how vague a term "sweating" was. He found it applied by a number of people to anything in the nature of economy of production, to subdivision of labour, and to the introduction of improved methods of manufacture. What the Government had to look to was that their people in their factories worked under wholesome sanitary conditions, earned fair wages, were happy and contended in their employment, and so far as the Government could judge by constant inspection and constant inquiry into the circumstances they felt that the term "sweating," as it was properly applied, was wholly inapplicable to any department in their employment. In fact, nothing could be more gratifying to his right hon. Friend and himself than for Members of this House to pay a visit to the factory at Pimlico, where they would see the provision which had been made for the convenience and comfort and everything that could contribute to the healthy conditions of employment. In fact, he ventured to say that nothing whatever was lacking that could reasonably be expected from the good employer.

COLONEL LOCKWOOD: Are the sanitary arrangements good?

MR. WOODALL had certainly heard no complaints to the contrary. The electric lighting had been extended; the hours were 48 a week; there had been an increase in the minimum wages; and he thought the Government had got a fairly satisfied and happy number of workpeople in their service. He had no doubt at all that in times past there had been some justification for the statement that work given out to contractors had been executed under conditions very different from those which now applied. Whatever might have been the case in the past he ventured to think that no such charge lay against them at the present time. Work was only given out to those contractors who were able to execute it under the best system of factory inspection, and those factories in which the work was done were inspected from time to time, as occasion arose, under the direction of the Director of Contracts, who reported that these factories compared very favourably indeed with the Government factories. A case was alluded to only a few months ago with regard to sweating, which seemed to come home to one of their contractors. He had that charge very carefully investigated. The allegation as far as it went was true, but only true in that it was fairly brought home to the contractor who was occasionally employed by the Government, but it was conclusively established that the sweating in question, which consisted of giving out work to be done in unsanitary homes, was not practised upon any workpeople doing work for the Government. Some hon. Members seemed to apprehend that under the term manufactured articles of clothing or "ready made," the Government would be able to acquire clothing made under unfavourable conditions. If hon. Members would turn to page 51 of the Estimates before them they would see how various were the articles included in the term "ready made." Of these, boots and shoes were in the largest quantities, and means were taken to ensure in regard to other equipments the best possible conditions for the workmen engaged. As to obtaining any supplies from foreign countries, he might claim credit for the present Government for having done something to encourage home manufactures. In certain classes of silk articles it was reported to the Government up to a very recent date that their requirements could be met only by German manufactures. He brought the matter under the notice of the Silk Association, with the result that they were satisfactorily supplying what was required, although, he was sorry to say, at a considerably higher price than was formerly paid. Something had been said in regard to shirt-making. In answer to a question which was put to him some time ago on this matter, he made a statement which he would now repeat. Various charitable benevolent associations or societies had been formed in London and Devonport and other parts of the country who had endeavoured to find work for soldiers' wives and widows. They had made strong appeals from time to time to have work of this kind furnished to them. The Government had responded to these appeals; they had supplied these materials cut out in the proper form, and they had paid 40 per cent. to these benevolent agencies higher than the market prices at which the work could be done, and he believed the workers so employed had been able to earn quite as large a wage as, at any rate, their skill entitled them to receive. The Government had satisfied themselves that this particular kind of provision had enabled money to circulate among a class of people who were very necessitous and who had claims upon the State.

MR. R. G. WEBSTER: Where are these benevolent agencies? Are they in London or the Provinces?

MR. WOODALL said, they were located in London, Devonport, and, he believed, in various parts of the country, especially where soldiers were to be found. As he had said, the work had been fairly done, although not cheaply done, but it had found employment which had assisted in the maintenance of very decent people. He hoped that his hon. Friends who had asked them to show greater diligence in the placing of contracts would be satisfied with the explanation that he had given. He could assure them that from the moment the Report of the Sweating Committee had been brought under the consideration of his right hon. Friend the greatest care had been exercised, not merely in the placing of these contracts, but in carrying out the system of inspection after the contract had been made. If complaint had reached the Government at any time it had immediately been followed by a surprise inspection, and penalties were enforced against any contractor to whom in any way could be traced any violation of the conditions of the contract. Reference had been made to the importance of providing suitable clothing for those in hot climates. That was rather a matter for the Indian Government. There had been a good deal said as to the suitability of the colour and design of soldiers' clothing. Upon that matter he had no doubt that the observations which had fallen from hon. Members who had given consideration to this subject would receive every consideration from his right hon. Friend and those who were responsible for advising him. As to the question of providing a requisite reserve of clothing, he could assure hon. Members that this was a matter which was receiving the most careful consideration.

MR. FREEMAN-MITFORD (Warwick, Stratford) said, everyone would recognise the courteous manner in which the Financial Secretary to the War Office had given his reply, but still he ventured to say that the answer of the hon. Gentleman was not altogether satisfactory. The hon. Gentleman had drawn a picture of the Department at Pimlico being under the paternal care of the War Office, watched over by able officers, periodically inspected, and in every way excellent in its sanitary arrangements. But that did not at all tally with the investigations of the Committee which sat to consider this very matter in 1892. Mr. Ramsey, the Director of the Clothing Department, when asked before that Committee whose business it was to see that the provisions of the Factory Act were observed at Pimlico, replied—

> "I do not know that we consider it anybody's business to see whether it is complied with."

And Mr. de Quincey, another official, said—

> "At present no one is responsible for the discharge of that duty."

That left the matter in a very unsatisfactory condition unless some substantial action had been taken in the meantime by the War Office to see that the requirements of the Factory Act were complied with at Pimlico. The Financial Secretary had said that the War Office were giving out the making of the Army shirts to soldiers' wives, and were paying 40 per cent. more than the current prices for the work. But what could a poor soldier's wife earn by making shirts, toiling night and day? *The Westminster Gazette*, in a recent article, stated that to make an ordinary Service shirt it took a skilled needlewoman eight or nine hours; and that as she was paid only 7½d. for each shirt, as she had to pay a halfpenny for machining the front of the shirt, and had to provide her own needles and cotton, she earned by working long hours and six days a week the starvation wage of 3s. per week. Were they, he asked, at the end of the 19th century to listen to Hood's "Song of the Shirt," sung under the auspices of the English War Office?

*MR. BRODRICK (Guildford, Surrey) said, his hon. Friend, who had drawn a picture of the soldier's wife at shirtmaking with such oratorical skill as to win the sympathy of everybody, was hardly aware of the circumstances under which this work was given out. But he should not have interfered between his hon. Friend and the Financial Secretary to the War Office on the question were it not that the late Mr. Stanhope was, as Secretary for War in the late Conservative Government, responsible for the large amount of shirt-making that was now done by soldiers' wives. Hon. Members who made attacks on the way those contracts were given out could not be aware of the enormous difficulty of dealing with the question so that justice might be done between the country and those who carried out the contracts. The House of Commons had decided that the wages to be paid in Government contracts were the wages current in the district, and surely the right hon. Gentleman the Secretary for War had more than carried out his obligation to the House by paying 40 per cent. more than the prices at which he could get the shirt-making otherwise done. The question of sweating had occupied a great deal of the time of the War Office under the late Government; and he would give the Committee his experience on that question with regard to two classes of clothing supplied by contract. One class was the civilian suits given to soldiers on being discharged. There could not be a better made suit; it was precisely the same class of suit which would be seen on a man servant in any establishment in the morning, and which cost from £2 10s. to £4 10s. Yet contractors were actually elbowing each other at the doors of the War Office to get the contract for those suits at 12s. 6d. to 13s. each. Those were the prices current in the district for that class of work, but the War Office took the course, which had been upheld by the present Government, of forcing every contractor to publish in his factory the price he was going to pay for the making of the suits; and by that means they ran up the price of the suit by a little over 1s., but they more than doubled what the workman got for making it. The other class of clothing was the great-coat which invalid soldiers were required to get and pay for. Those coats were supplied to the War Office at 13s. 6d. each. He bought one, and showed it to two tailors whom he usually employed, and asked them what they would make him such a coat for. One said £3 10s. and the other £4 5s., and he had not the slightest belief that they intended to cheat him. It was an excellent coat. He walked down Bond Street on one occasion wearing it to prove it was a coat that any gentleman might wear; and the lady who walked with him did not detect any difference between it and the ordinary great-coat of the fashion. In the case of that article of clothing also the War Office under the late Government forced the contractor to put up in his factory the exact price he was going to pay the workman for making the coat. But he did not believe that those prices would satisfy Members of the House, though they were much in excess of the wages ordinarily paid; and he mentioned the circumstances in order to point out how extraordinarily difficult it was to stop sweating when there were thousands of persons willing to undertake the work at very low terms. If the present Secretary for War saw his way to giving the soldiers' wives better terms for the making of shirts he should be very glad; but he knew that under the late Government the great anxiety was to get the work at the old terms, and when the War Office took the work away from the contractors and gave it to the soldiers' wives they were told they had done a thing that was very popular. With regard to Pimlico, he should say he thought there was reason for congratulation in the fact that so little complaint was heard nowadays about the factory. He was sure that if his hon. Friends would only inspect the factory themselves they would find it very satisfactory and that work was carried on there under admirable conditions. The Financial Secretary, in answering a question in reference to the stock of Army clothing in reserve, was only able to give a sort of general assurance that the stock would be increased. The matter was, he thought, very important. Seeing the great number which the Army Reserve had now reached, it must be obvious that it was necessary to keep a larger stock of suits of clothes in reserve in case of war than had heretofore been the case, and he would like to know how the right hon. Gentleman hoped to be able to do that without having asked for any increase of the Vote for that particular purpose?

Mr. CAMPBELL-BANNERMAN: With regard to the question of the wages of soldiers' wives, I think we must bear in mind that, although paid at possibly a much higher rate than is common in the trade, the soldier's wife is often a very inexpert person at the machine, and therefore cannot earn so much as an expert person would. But we cannot help that. We cannot be expected to pay such a rate for the work done as that an inexpert woman would earn as much as an expert woman.

Mr. FREEMAN-MITFORD: The woman I alluded to was an expert woman, and one who could use a machine.

Mr. CAMPBELL-BANNERMAN: As regards the general question, the hon. Member quoted from the evidence given before a Committee in 1892. But the Nonconformist conscience and other consciences have since been aroused—the universal conscience has been aroused; we have changed all our manners and methods; the House of Commons itself has taken a new line in the matter, and hon. Members may depend upon it that the direction of the House in the matter of wages will be most earnestly enforced by any Government which may be in the War Office. I can assure the hon. Member for Warwickshire if, as the result of his raising this matter evidence, is produced to show that what he has described is now going on, and if he furnishes me with it I will have a speedy inquiry, and, what is more, a speedy remedy applied. I may add that the time of several high officials in the War Office is considerably taken up trying to investigate cases of the kind which the hon. Member has brought before us. With regard to the reserve of clothing, I have to say that we are trying to put it on a business basis. The principle that has been approved of by my military advisers and myself is that we should maintain clothing for an Army Reserve of 35,000 men, and that the Militia should possess such clothing at their depôts as would enable them to come out when called upon. There may be a little delay; but it will not be long, I hope, before those results are achieved. I pass to the question of the colour of the uniform of the Army, which has been so often discussed before. The invisibility of the colour of the uniform depends on the natural characteristics of the country in which the Army is operating; but however that may be, and though we may be obliged to send uniforms of a certain colour with men going to serve in certain climes, I believe the British nation will stand by the old "thin red line"—by the old red colour which has so often been illustrated in the operations of war. The hon. Member for Lynn Regis referred to the nature of the Army clothing—its tightness and its slackness. Does the hon. Member imagine that I or my hon. Friend the Financial Secretary lay down what the uniforms of the Army shall be? Why, the men who determine the changes, or who resist changes in the uniform of the Army, are men who have had the largest experience in actual warfare; and, therefore, no higher authority on the subject could be obtained. The hon. Member for Macclesfield, who, after discharging his dart, has gone away—and I do not wonder at it, considering the heat—called my attention to the system under which the War Office and other Departmental advertisements are inserted in the newspapers. The hon. Member said that in this matter the Government should not be actuated by such a wretched consideration as political feeling. I cannot help admiring the virtuous sentiments which, no doubt, everyone shares. There was a Debate on this question a year or two ago, and the House declared that there ought to be a stereotyped list of newspapers maintained at headquarters, and that politics should have nothing to do with the distribution of advertisements. We all agreed to that, and everybody was satisfied. But when we came into Office we looked at the newspapers which had been placed on this stereotyped list, and I will confide to the Committee the fact that there was a most extraordinary absence from it of all those Liberal newspapers which one would naturally think ought to find a place on it.

Mr. BRODRICK: Perhaps the right hon. Gentleman will permit me to say that in selecting the newspapers we went on the principle of the largest circulation.

Mr. CAMPBELL-BANNERMAN: No doubt that was the principle, but it is a significant fact that the papers which had the largest circulation were always papers which gave support to the late Government. That was the state of things we found when we came into Office, and we were obliged in common decency to insert here and there in the list a newspaper which was not of the same political complexion as the newspapers selected by hon. Gentlemen opposite.

Sir J. GORST (Cambridge University): I wish to say a few words on the subject of sweating, on which I had some little personal experience lately, not that I doubt the benevolent intentions of the Secretary of State for War in the matter, but because I think it desirable to clear up what is the precise meaning of the Resolution the House of Commons passed on the subject, and what the Government must be prepared to do if they intend to carry it out. If you are only going to pay for the making of Army clothing—whether suits or great coats, or shirts—the current rate of wages for the same kind of labour, I have no hesitation whatever in saying that the Government will become sweaters, and will employ and continue to employ, people at starvation wages. I say that because the result of the great competition, particularly amongst women, for work of this kind, is that the current rate of wages is undoubtedly a wage on which it is impossible for a human being to live. As I understand the determination of the House of Commons, it is this—that all those persons working for the Government, and therefore for the community itself, should be paid, not the current rate of wages, but that they should be paid—to use a handy phrase, now in vogue—"a living wage." If, in shirt-making for the Army, an expert workwoman, working eight hours a day six days a week, can earn only 3s. a week, then undoubtedly the Government for whom those shirts are made at such a price is guilty of the economic offence of sweating; and if you mean to carry out in its spirit the Resolution of the House of Commons, you must make up your mind to pay not the current rate of wages for the making of the articles you are having made for our soldiers, but a sum very considerably in advance of the current wages. On the subject of the wages in the dockyards, which was discussed here not long since, I understood the right hon. Gentleman the Secretary for War, speaking for the Government, to repudiate the idea that the Government of the country ought ever to take advantage of the low rate to which competition had forced down the wages of labour in the open market, in order to have Government work done at that reduced rate; and, further, that a fair wage should in all cases be paid by the Government for all work done in the service of the Government. If to that principle the right hon. Gentleman intends to adhere I can assure him that he has my most cordial support. I know there are great difficulties in the way of acting universally on this principle in all the Government Departments. It is not many years ago since it was thought desirable to get all the articles required in the service of the Government at the cheapest rate which the competition in the market would allow, and it is not possible that a system of that kind could be changed in a day. But I hope I am justified in saying that the principle I have described is the principle to which the present Government intend to adhere, which to a certain extent was carried out by the late Government, and which I hope all future Governments will be obliged to continue—namely, the principle of paying those who work for the community a fair living wage.

MR. FREEMAN-MITFORD hoped the right hon. Gentleman would consider the propriety of paying a special wage to soldiers' wives when employed as needlewomen. It appeared to him that what they were now receiving was a starvation wage.

*COLONEL **HOWARD VINCENT** (Sheffield, Central) said, he wished to congratulate his right hon. Friend on the efforts he had made to get the clothing from home manufacturers instead of abroad, in which he was following in the footsteps of his predecessor, the late Mr. Edward Stanhope. But he found that up to the 31st of March, 1893-4, silk braid and cloth to the value of £477 was obtained from abroad. He granted that was not a very large amount, and he admitted that the War Office had set a good example to the Admiralty; but in the current year he hoped the right hon. Gentleman would be able to do a good deal more for the encouragement of home manufactures, and that he would obtain his silk braid and cloth from England instead of a foreign country, and that this item of £477 would not appear in the Return for the year ending on the 31st of March next. Another matter he wished to call attention to was this—namely, what steps were being taken to see that the Resolution passed by the House of Commons in 1891 was carried it out? The Return of contracts with foreigners only applied to contracts with persons outside the United Kingdom, and no steps were taken by the War Department to secure that the articles which the Government ordered should be made at home and not abroad. It was no use printing on specifications the Resolution of the House of Commons of 1891—which was called the Fair Contract Resolution and was designed more especially to meet the evil of sweating—unless steps were taken to ensure that the articles contracted for should be made in the home factories and under the operation of the Factory Laws and the wholesome agency of the Trades Unions and not abroad. Unless steps were taken to ensure that the contracts placed with home manufacturers and home merchants should be made in this country, he submitted that the Resolution of 1891 was practically a farce. He should like to ask the right hon. Gentleman whether in the specification for tenders for Government work, especially for clothing, the manufacturers were required to set up the rates of wages which they pay and the hours of labour? There was no difficulty in that, as it was done in the County Council contracts, and he held such a specification in his hand, which he would be glad to place in the hands of his hon. Friend. On this each contractor was required to set out in alphabetical or other order the names of the several trades he would employ in or about the execution of the contract, the rates of wages paid, and the hours of labour for all work done within a radius of 20 miles of Charing Cross. In two other columns the contractor had to set out the work done elsewhere, and this enabled the Committee before whom the tenders came to judge whether the price paid for wages was such as was in the spirit of the House of Commons Resolution, which had been practically adopted by the London County Council, and what difference there was if the work was done outside a radius of 20 miles of Charing Cross. He did not mean to suggest that the War Office should adopt the radius of 20 miles from Charing Cross, but he would suggest the extreme desirability of requiring this information to be furnished upon the tenders to enable the hon. Gentleman and the officials working under his Department to judge whether the articles would be made at home at fair rates or made abroad. If that information was in the possession of his hon. Friend such evils as had been referred to in the case of shirt-making could not possibly occur. He only raised these points for the consideration of his hon. Friend, who he was sure would give them his best attention, but he would again direct his notice more particularly to the fact that nearly £500 worth of foreign silk braid and cloth was obtained last year from contractors outside the United Kingdom, and express an earnest hope that no such item might appear in the Return ending the 31st March, 1894-95.

Colonel GUNTER (York, W.R., Barkstone Ash) asked for some information regarding the clothing of cavalry regiments. Within a very short period—within a year or so—the clothing of the Hussars had been taken away from the regimental clothing shops, and he wished to know the reason for that. He knew what ought to be the reason, and probably he should be told that it was so—namely, because the work could not be done when the regiment was out on service. The question he really wished to ask was this, did the officers commanding the regiment approve of the change? The great complaint in cavalry regiments was the want of employment, and employment in the tailors' shop was very considerable. If the men who were tailors could obtain employment in these shops it kept them steadily at work. Again, when the regiment was on service the tailors were of immense value to make up things and in the repairing of various articles, and his object in rising was to know whether the commanding officers approved of the change?

Sir R. TEMPLE (Surrey, Kingston) said, that Item H in this Vote represented a large sum of money, nearly £500,000, as the value of certain clothing in stock, and he wished to ask, in regard to this very large quantity of stock in hand, whether there were now any satisfactory arrangements made for periodical stock-taking? He presumed that these stores were drawn upon for various purposes, and consequently there would be a large remainder of which account should periodically be taken. His experiences in the Committee upstairs led him to suppose that not long ago the arrangements for stock-taking in the Army Clothing Department were very defective, and one remarkable instance came to their notice of losses of stores; not very large, but still losses owing to the defective stock-taking. Not long ago he understood that the stock-taking was every three years, but he was under the impression that now, by a new arrangement, it was annually. When he mentioned that to some of his colleagues upstairs they threw doubt upon it, and seemed to consider there had been no improvement made. He was not sure he ought to ask this question without notice, but possibly the right hon. Gentleman, or his deputy beside him, might have the ready information on the tips of their well-informed tongues, and might acquaint the Committee how the matter stood.

Mr. HANBURY said, he wished to make a few remarks on the subject of sweating. Within his own knowledge, four or five years ago a good deal of the work was actually done in the French military prisons. There was no doubt about it, because it was brought before him, and he brought it before the authorities. That was about five years ago, and Mr. Stanhope was perfectly unaware of what was going on, and the hon. Member for Guildford (Mr. Brodrick) was unaware of it, and it was just possible that it was even going on now. There were two military prisons on the north coast of France, and the convicts there executed the order that had been given on contract by the English Government for helmets. He found this out by accident, and got it stopped; but when they were found out and brought forward, it was no use to treat the matter with a waive of the hand, as though it was impossible for it to happen under any Government. He did not say these things were being done now, as he had no evidence on the question brought before him since, but he called attention to this subject, because unless it was put in the contract where the goods were to be manufactured there was no doubt that the contractors would get the work done in places where it was never intended it should be done when the contract was given out. When the hon. Member for Guildford (Mr. Brodrick) talked about the current rate of wages he did not think the hon. Gentleman was correct, because the history of a good deal of the Army clothing had been that it had been given out to the cheapest market. A good deal of it was given to Limerick, because that was a cheap market, and then it was withdrawn and given to the East End of London, because that was a still cheaper market. He hoped that the suggestion of his hon. Friend the Member for Cambridge University (Sir J. Gorst) would be carried out. He said that the Government ought to set a good example as a model employer of labour, and should not be satisfied with work done at sweating prices. They had not yet had an answer to the question put by his hon. Friend behind him as to who was responsible for seeing that the Resolution was carried out with respect to these contracts. At the time of the Lords' Committee, Mr. Nepean admitted there was no one responsible, that there was no one under him to see that the clause which the House of Commons Resolution required to be inserted in all contracts was properly carried out. Another point he wished to raise was that of inspection by the ordinary Home Office Inspectors. He did not say that the explosion at Waltham Abbey would have been prevented if there had been such an inspection, but at all events they would do their best to have these factories inspected and perhaps prevent these accidents from occurring. He could not see why Government factories should not be placed under precisely similar inspection to private factories. He believed that no Government Inspector visited the Pimlico factory or any Government factory. No doubt the War Office had its own Inspector to look after these matters, but that did not meet the case; what they wanted was someone to see that the Government factories were carried on with the same regard for the health, safety, and protection of the workmen as was enforced in all private factories. Then, with regard to Pimlico, it was not sufficient to say the wages were about the same as those paid by private firms, because the question with regard to Pimlico was a peculiar one. He would not go into the question as to the desirability of keeping the factory at Pimlico at all. The factory itself was built upon land that was extremely valuable, and was about the very worst site that could be chosen for it. He ventured to say that, standing where it did, the site would run to hundreds of thousands of pounds, and, as far as the War Department was concerned, it was about the worst place in which a factory could be erected. The result was that the workpeople had to live away from their work; they had either to pay excessively high rents in consequence of living in the neighbourhood, or else they had to live at a great distance from their work. Therefore, though the wages might be reasonable, considerable deductions had to be made on account of the excessive rents that had to be paid for house accommodation.

*MR. WOODALL said that, with regard to the observations of the hon. Member as to the inspection of Government factories, he could assure him that the Government factories were subject to the Factory Acts just as private undertakings were ; and though it might be that the Home Office did not recognise the obligation to make the inspection as rigid and as constant as in the case of private factories, the responsibility rested with that Department. The War Office interposed no difficulty, and every suggestion made by those charged with the administration of the Factory Acts received the most respectful and deferential attention. He would remind the right hon. Member for Cambridge University (Sir J. Gorst) that the House of Commons' Resolution dealt not merely with the current rate of wages, but with the question of sweating, with the practice of sub-letting work contracted for, and in placing contracts the Government must have regard to all these points. The Director of Contracts was responsible for seeing that the Resolution was carried out, and he had a staff who investigated the subject of every complaint and saw that justice was done. With regard to the question of shirt-making, they knew that people employed under proper conditions in the factory could make a shirt at a given price and earn good wages. An appeal had been made to them to distribute a certain amount of the work among people who executed it in their own homes. They paid a higher price for this being done by way of a meritorious charity, and therefore it was very hard to have it thrown in their teeth that their work was done under conditions that enabled people to earn only the small wages that had been quoted. It must be remembered that the women who did this work did not devote their whole time to it. They did it at their convenience and in the intervals between their ordinary domestic duties. But he would go very carefully into the matter and would consider everything that had been said with regard to the reproach of having the work done under conditions that did not yield fair wages to the workers. At the same time, he believed they were paying prices which under the ordinary commercial conditions of doing this kind of work were proved to be adequate for the service done. With regard to the cost of uniforms, of course it varied, but if they took the average and compared it with the cost to their continental competitors it could not be said that they were extravagant.

COLONEL GUNTER said, that was not the question he asked; his question was whether the officers commanding approved of the removal of the military tailoring shops from the regiments, where they formed an excellent employment for many soldiers in the regiment.

*MR. WOODALL said, he was not quite sure ; all they knew was that the responsible Minister took the view that the change was an improvement. They were satisfied that under the old system it had been shown conclusively there were opportunities for fraud for which the soldier very often suffered, and that it was very difficult of identification and control. The hon. and gallant Gentleman knew that although the clothes were made up in certain sizes, every regiment had its tailor, so that any suit that required it could be adjusted. The hon. Baronet asked him some questions as to the stock-taking, and he would tell him that it had been found that the stock-keeping at provincial depôts had been done under circumstances that had not been satisfactory, and under it there had been losses. But a system had been devised and approved of, and was now being brought into operation, by which a certain number of officers, specially selected for their fitness, were employed for the purpose of visiting the depôts from time to time and testing the stocks, so that they were not dependent now upon mere stock-taking and examination. It had been found that the stock-taking at provincial depôts had been done under circumstances which were not satisfactory ; but a system had been devised and approved of, and was now being brought into operation, by which a certain number of specially selected officers would be employed for the purpose of visiting the depôts from time to time. He had heard the old story which his hon. Friend the Member for Preston had revived with regard to contracts and prison-made goods a good many times, and he could only assure his hon. Friend that he had very carefully inquired into the matter and had ascertained that, whatever might have occurred in bygone days, nothing of the kind was possible under the present system.

MR. HANBURY : But I stated the whole of the facts up to only five years ago.

MR. WOODALL: As I have said, I have made every possible inquiry, and I repeat that the hon. Member may, at any rate, be perfectly sure that whatever was done under the old system of inspection, nothing of the kind is possible under the present system. I think I have now answered all questions, and that we ought now to be allowed to take the Vote.

*COLONEL HOWARD VINCENT: I should like to ask the right hon. Gentleman whether it is a fact that the colours of the British regiments are obtained in foreign countries?

*MR. WOODALL: I should like to answer this question upon the Vote for Warlike Stores. I may say, however, that it is perfectly true that the silk employed in making the colours is sometimes of foreign manufacture, but the cost of the material is insignificant when compared with the embroidery and other work expended on it. With regard to the braid and silk dressing, I think I may say that the arrangements now made have rendered the system of purchase more satisfactory than hitherto.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, he noticed that there was a certain measure of congratulation going on between the two Front Benches. They had heard a good deal about the excellence of the materials served out to the soldiers. He must say he thought little of the suits served out to the soldiers on leaving barracks, and unless there had been some marvellous change in the material and manufacture he did not think that any self-respecting soldier would ever accept one of them unless, upon going out of barracks for the last time, he wanted to look like a convict. He very much doubted whether the soldiers ought to be asked to wear these suits. The soldier who put a great-coat over one of the suits would, at all events, exhibit a considerable amount of discretion. The right hon. Gentleman opposite had received and deserved a certain amount of credit for the experiments which, under his presidency, had been adopted at the larger factories and workshops connected with the Army. If the Government had had the courage to initiate shorter hours, surely they might have the courage to make an experiment in laying down what was a fair rate of wage to be paid for work done for them. If they would be bold enough to take up the same attitude in regard to women's wages in the factories as they had taken in regard to the men's hours, they would receive and deserve their thanks and congratulations. The House of Commons did not wish that the work doled out from Government factories should be regulated by the prices in the district round about. He hoped that one issue of the Debate would be to obtain some advance in the direction of a fair wage. If so, some good work would have been done.

MR. BROMLEY-DAVENPORT said, he understood from the Financial Secretary that he would see that advertisements were given to those newspapers which had the largest circulation and that there would be some understanding to that effect, so that whichever Party was in power a distribution of advertisements would be made upon the basis of circulation only, and without regard to the fact as to whether the papers selected did or did not support the Government of the day. He hoped that this arrangement would be carried out in the Provinces notwithstanding the fact that the Provincial Press was largely Liberal and would in any circumstances probably obtain the benefit of the giving of advertisements on non-political lines. On the other hand, he could give instances in which certain newspapers of small circulation were preferred to Conservative papers, and he was desirous that the War Office should see that this injustice was remedied.

MR. CAMPBELL-BANNERMAN said, the principle which the War Office had tried to follow was to establish a list of newspapers depending not upon politics, but upon circulation. That principle was acted upon by the last Liberal Government; but when the change of Government took place, it was discovered that by some extraordinary means a larger selection of papers had been made in the constituencies which supported the Government which had been last in power. That fact rendered him very doubtful whether under any Government they would find that rigid impartiality which they all of them desired to see. He could assure the hon. Member that he would, at all events, see that no newspaper was in the future added to the list without sufficient justification.

Mr. BROMLEY - DAVENPORT said, he was afraid he must ask the right hon. Gentleman to give him some more satisfactory assurance than that which he had just made. Nothing would be satisfactory short of an actual arrangement that should be arrived at with regard to the placing of papers on the advertising list. The present system under which advertisements were given out amounted to a public scandal.

Mr. CAMPBELL - BANNERMAN was understood to say that in view of the applications made by the Conservative papers hon. Members should be modest in their demands.

*Mr. BRODRICK said, that for seven years—from 1880 to 1887—the Party to which he had the honour to belong had had no chance of revising the list of newspapers to which advertisements were given, as the arrangements were made early in the year. They had always gone upon the principle of giving advertisements to the newspapers with the largest circulations. There was a consensus of opinion that the papers selected were the best, and he was sorry to find that the right hon. Gentleman the Secretary for War had thought it necessary to make any change. He hoped that whatever was done the system would not be adopted of spreading the advertisements over two papers in the same district, because that was a wasteful plan, inasmuch as in any given district one paper was usually much superior to the other.

Mr. HANBURY: The hon. Member for Hanley had told them that the matter would be put right, but neither he nor the Secretary for War had any power over it. The distribution of advertisements rested entirely with the Patronage Secretary, and was managed solely as a Party matter. The House must have been under a complete delusion on this point up to the present time, and he thought all would agree that this system of dealing with advertisement sought at once to be put an end to.

The CHAIRMAN: That does not arise on this Vote.

Mr. HANBURY admitted that it only arose indirectly, but the fact remained that a large number of advertisements were issued in connection with the Clothing Vote.

The CHAIRMAN: That may be, but the cost does not fall on this Vote.

Vote agreed to.

2. £1,807,000, Warlike and other Stores: Supply and Repair.

Captain BOWLES (Middlesex, Enfield) said, he wished to call the attention of the Committee to a matter in connection with the Ordnance Factory at Enfield, which had created a great deal of interest among his constituents. The men at the factory had for a long time been working short time, and they were put on short hours on the understanding that certain of their fellow-workmen should not be dismissed. Of course, that was only intended to be a temporary arrangement. The men had willingly worked shorter hours in order that others might not lose their employment; but 18 months had elapsed since the arrangement was made, and he thought the time had arrived when some announcement of increased work for the factory should be made by the Government. Surely the men would not have been put on short time unless there was a likelihood of an increase of work for the factory. Another question he had to allude to was the recent issue of an order which prevented the *employés* making known their grievances otherwise than through their superior officers. The men felt this restriction to be unnecessarily severe, as it prevented them communicating with either their superior officers or others who interested themselves in their welfare. Personally, he felt certain that the recent order had been misrepresented. However that might be, men in private employ had a perfect right to meet and discuss their grievances, and he thought the Government did not desire to place itself in a higher or better position than such employers. He wished also to touch upon a matter connected with the neighbouring factory of Waltham. He had received an immense number of letters as to the inadequacy of the payment made to the widows and other relatives of the men killed in the explosions which had unfortunately occurred there, and he hoped that something would be done by the War Office to help these poor people. There was a Treasury Warrant laying down the exact terms upon which payments were to be made to these people, but it was within the power of the War Office itself to recommend the Treasury to increase the allowances. He was aware that to make an appeal to the Treasury for money was like attempting to draw blood from a stone, but he did hope that the War Office would act as he had suggested in view of the unfairness which these sufferers had had dealt out to them.

THE CHAIRMAN: This question should be discussed on Vote 16.

CAPTAIN BOWLES said, he, of course, bowed to the Chairman's ruling. He had mentioned the matter under the impression that, as the Vote for the Small Arms Factories was taken without any discussion, the subject could be dealt with on the present Vote. One other point on which he had to ask for information was as to why Colonel M'Clintock, the superintendent of the factory, had retired from his post. It might be said that it was a voluntary act on his part, but the feeling in the locality was that the resignation had been sent in under the pressure of the Government. He next came to the Report of the Comptroller and Auditor General, several items in which had proved very puzzling to the public. It set forth it was anticipated that the stock-taking made on the 31st March, 1892, would have produced a satisfactory starting point for future transactions at the Royal Gun Factory at Woolwich, but it had since been found that in the case of the finished articles issued during 1892-93 numerous discrepancies had been discovered, and investigation had failed to show how the discrepancies in stock had arisen. In order to balance the account an addition had been made to the number of articles, while the total cost of production remained unchanged, and thus the average price had been reduced. Further than that, the effect had been that while for articles supplied in one year to one portion of the Service a certain price was paid, a higher price had to be paid for similar articles supplied in another year to another portion of the Service. There had been a keen controversy between Enfield and Birmingham as to the price at which rifles could be manufactured, and it had been asserted that rifles returned as manufactured at Birmingham were not made there, and this led to inquiry. The Report of the Comptroller and Auditor General pointed out that the year's production voucher under the head of "Iron Projectiles" gave a value of £56,198 odd, and under the head "Steel Projectiles" £99,705, or a total of £155,903. But if £14,851 were transferred from the sum for iron projectiles to that for steel it was obvious that the transfer would tend to cheapen the cost of the steel articles at the expense of those made of iron. Some such transaction, he believed, had taken place, and he hoped the Financial Secretary to the War Office would be able to give a satisfactory explanation. Was it the fact that the articles made at Woolwich cost more than they ought to, and that the transference was arranged in order to make it appear to the general public that they were produced at the same or lower rates than they would be by private manufacturers? These were questions of vital interest to the Ordnance Factories, and on all the points he had raised he hoped he would get satisfactory explanations. At the present time there was an immense amount of machinery lying idle at Enfield, and that being so he did not think the work turned out at the factory ought to be surcharged with a capital sum in respect of the idle machinery, as such a process unduly swelled the price of the rifles manufactured. It was only natural he should wish to see the rifles made by his constituents proved to be the cheapest possible in point of cost of manufacture as compared with the produce of other factories, and though he did not wish to unduly press the matter of the divergence of price, he did think that if comparisons of costs were to continue to be made public, Enfield should have every advantage allowable with fairness and justice.

*MR. WOODALL said, he thought that the hon. and gallant Member would admit that the men employed at Enfield had been treated with a very large amount of consideration during the past year or so. The Government had been compelled to choose between diminishing the number of men employed there or reducing the hours all round, and, in adopting the latter course, the Government were following a strongly expressed desire by the workpeople themselves. Lately, when confronted with a similar question, the Government had thought it desirable to avoid taking on a larger number of men, desiring to avoid discharges hereafter. There had been some most exaggerated statements current as to the diminution of work, arising no doubt from the fact that the Government came to the conclusion not to go on manufacturing a weapon in excess of their requirements. When the time came for the distribution of work to the different factories, a difficulty arose with regard to a particular pattern, and that led to some diminution of the work, but the men had nevertheless been kept on. They had, however, now turned the corner. The new patterns had been approved, and the new carbine was in course of manufacture. He hoped, therefore, that in the course of a week or a fortnight they would be able to put on full time all the men at present employed at Enfield. As to another point alluded to by the hon. Member, there was not the smallest desire on the part of those charged with the administration to interfere with the fullest opportunities the men might choose to exercise in discussing their personal grievances. The authorities did, however, object to the men taking part in public meetings called to discuss the policy of the War Office or the distribution of work in the different factories. The Committee would, he thought, recognise the difference between the two. The War Office were charged with the expenditure of money voted by Parliament, and it was their duty to see that it was distributed as fairly as possible. They had, he maintained, been actuated, in dealing with all the matters which had been alluded to by the hon. and gallant Member, by regard to the best interests of the Service of the State. He must sympathise with his hon. and gallant Friend in the excursion he had made into the Report of the Comptroller and Auditor General. But he might point out that whenever any point was raised either by a Member of the Public Accounts Committee or by the Comptroller and Auditor General the individual officer charged with the responsibility for the particular factory involved was subjected to a searching examination, and he thought these matters might safely be left to the Committee. But he did wish to protest against the assumption which seemed to underlie the remarks of the hon. Member that the figures of cost had not been fairly stated. This was a very old controversy between Sparkbrook and Enfield, but he would point out that the difference between the two was comparatively small, and was dependent upon the proportion which the output bore to the full capacity of the factories respectively.

*Mr. BARROW (Southwark, Bermondsey) said, he had to call attention to a matter which seriously affected his constituency. About seven years ago an Army contracting firm carrying on business at Bermondsey was, in consequence of the action of the House, struck off the list of contractors. He was not going to speak lightly of the offence with which they were charged, but he did think it was made to appear a great deal worse than the merits really demanded, and he was sorry there were no experts in the House at the time, so that the question might have been properly dealt with. Concerned as he was in a kindred trade to that carried on by the firm in question he was bound to say he had no doubt that Messrs. Ross and Company had been very hardly dealt with. For every crime there should be a punishment; but surely there ought to be some limit to the punishment, even for the offence of submitting to the Government goods which were inferior to sample. The samples on which the firm tendered were in themselves extremely faulty. In further excuse for the firm he would like to say that at the time this trouble arose the head of the firm was a young man recently home from College and without any practical experience in the trade. One of the principal partners took the matter so much to heart—for the firm had always borne a very high reputation in the trade—that he died soon after, and another partner retired from the firm. The complaint made was that the hides supplied by Messrs. Ross and Company contained an undue proportion of glucose. But he did not think the firm were alone in the use of glucose for leather-dressing at that time, although its use had since been discarded. But all this happened seven years ago; the firm had ever since been kept off the contractors' list, and the punishment had, of course, been extended to a great many innocent families in Bermondsey. Certainly the firm had not lost all its trade, because it supplied a specialty which the Government could not do without, but the authorities declined to recognise Messrs. Ross and Company, who consequently lost part of their fairly earned profits, and were at the same time deprived of all credit for the goods which they did supply. Did not the right hon. Gentleman think that the firm had, under the circumstances, been sufficiently punished? The trade of Bermondsey had long been languishing. Could not the work now again be given to Messrs. Ross and Company? The decision of the authorities in 1888 was that they should not be invited to tender "until further notice." He submitted that justice had now been satisfied, and that the period "until further notice" had fully matured. The firm had suffered a sufficient penalty, and he made a personal appeal to the Secretary of State for War to reinstate them in the list of contractors, and thus confer a benefit on numbers of poor workpeople in Bermondsey who had been innocent sufferers.

Sir PHILIP MANFIELD (Northampton) said, he should like to support the appeal of his hon. Friend. He had, he said, dealt with the firm in question for a great number of years, and knew them to be an honourable firm, saving only the instance for which they should now be taken to have purged their offence. He could never understand how a firm so straightforward in its dealings could have been led into such an offence as it evidently was led into. It had suffered very severely in its reputation in consequence, and many of their workpeople had been thrown out of employment. He hoped the Committee and the Government would consider that the time had now arrived when the firm should be restored to the list.

Major RASCH (Essex, S.E.) said, that as he was one of the Members who drew attention to the quality of the leather supplied for cavalry saddles, and as he went down and saw the manner in which the article was produced, he hoped that the right hon. Gentleman would not accede to the appeal of the two hon. Members who had last spoken. A repetition of the perished leather, which was doctored with glucose, was not wanted. As to the appeal made on behalf of the workpeople of Bermondsey, he might point out that when work was displaced it went elsewhere. In this instance it went from Bermondsey to Walsall, where it was satisfactorily turned out. Neither the Government nor the late Mr. Stanhope were to blame for the loss inflicted on the workpeople; the fault was that of the firm, which sought to palm off on the authorities indifferent goods.

Mr. HANBURY said, he also hoped that the right hon. Gentleman would not yield to the appeal. The firm lost its position not for a single, but for a long series of offences—of the very worst character that could have been committed by a contractor. He was sorry for the workpeople of Bermondsey, but there was no justification for depriving the people of Walsall of the work which had been transferred to them. If the work was being well done at Walsall it was monstrous that it should be taken away from them merely because the hon. Member opposite, who had a political connection with the locality, chose to make an appeal to the right hon. Gentleman in their favour from political motives.

*Mr. BARROW (Southwark, Bermondsey) said, he thought that very unfair, and he was sure it arose from ignorance. He was sure the hon. Member for Preston did not wish to administer a personal affront, but, as a matter of fact, the only Member of this firm, Mr. Tomlin, was the Chairman of the Tory Association of Bermondsey, and therefore he could not be charged with having been influenced by political motives in bringing forward this matter. Mr. Tomlin was a man who stood extremely high in Bermondsey, both socially and commercially, notwithstanding the judgment passed on him by a Committee some seven years ago. He hoped the hon. Member would withdraw his accusation, seeing that Mr. Tomlin was his (Mr. Barrow's) most powerful antagonist.

Mr. HANBURY said, that he had not meant his words to be taken in the sense in which the hon. Member had taken them. He was protesting against a

Member using his political influence as a Member of the House.

Mr. BARROW: Do not you?

Mr. HANBURY thought his complaint was a perfectly fair one. He did not think supporters of the Government should urge forward the interests of their own constituents in this way.

Mr. BARROW: Who else is to represent them? Who represents Preston?

Mr. HANBURY said, it was all very well for the hon. Member to say that Mr. Tomlin was Chairman of the Conservative Association in Bermondsey. He (Mr. Hanbury) also had been fortunate enough to get the support of the Chairman of the Radical Party in Preston, and no doubt gentlemen were often appreciated by their opponents, and sometimes got their votes. He objected to any hon. Member using his political influence in that House to bring pressure upon a particular Department. The hon. Member had pleaded that Mr. Tomlin was a young man when the difficulty occurred. That might be a good argument, but the hon. Member had gone on to say that the firm had for many years been deliberately evading the decision of the War Office by supplying goods to the Department through another firm.

Mr. BARROW: No, no.

Mr. HANBURY: Yes. The hon. Member said they had deprived Messrs. Ross—as he (Mr. Hanbury) used to call them—of half their profits, because they now had to send in their goods through another firm.

Mr. BARROW: Not surreptitiously.

Mr. HANBURY: Then the hon. Member meant to say that the War Office knew that they were receiving goods from Messrs. Ross through another firm. It came to this: that in spite of the ban put upon their goods the War Office, with their eyes open, allowed Messrs. Ross to supply articles through another firm. He could not believe it. It should be remembered that this firm had been punished deliberately, after careful inquiry in the House, and after an investigation had been made at Woolwich by the Judge Advocate General. The case against the firm was proved by men whom he had reason to believe had been very badly treated by the Military Authorities—by two faithful workmen who had discharged their duty loyally in opposition to their superiors. The firm had been detected in supplying goods made of bad leather to the War Office, and it should be remembered that the life of a soldier might depend upon the soundness of the articles which were served out to him. The life of the Prince Imperial was lost owing to the giving way of a bad stirrup. There had been men from Messrs. Ross's factory acting as Army Inspectors and passing the bad leather into the Service, and the fact was detected by faithful and patriotic workmen who had to fight their battle, not only against the War Office, but against the heads of Departments who tried to stifle their complaints. When it had been found possible for once in a way to detect a fraudulent contractor whose bad work might have led to the loss of hundreds or thousands of lives, were, they, forsooth, to throw away the advantage of being able to hold up this firm before the country, and indirectly to say to any contractor who liked to repeat such conduct:—"You have only got to be struck off the list for five or six years, and then a grateful country will condone the offence because that offence was detected before any damage was done"? He was sure that the right hon. Gentleman had too great a regard for the safety of the men and too much respect for the honour of the Public Service to accede to such a proposal.

Mr. CLOUGH (Portsmouth) said, the hon. Member for Preston had raised a very serious question—namely, that there were in the employ of the War Office men who passed material which was unfit for the Public Service. As a practical man of business he (Mr. Clough) put it to the Secretary for War that if this were so the fault was the fault of the War Office, inasmuch as the men employed in the War Office ought to have rejected the material which was not of proper quality. If the Government had not men in their service who could say whether the goods supplied were not of proper quality he did not see why the contractors should be particularly punished. The firm referred to sent home goods that were not suitable, but the goods were not refused. He wished to know was there to be no forgiveness for a firm who had supplied goods that had not been rejected by the War Office officials? If so, and such a system were to be carried out throughout the whole of the business world, life would become impossible. Under these circumstances, he joined in the appeal made by his hon. Friend the Member for Bermondsey (Mr. Barrow)—namely, that this firm might be restored to the list. It was the fault of the War Office if goods which were not suitable were passed, and this firm ought to have the opportunity of being again put on the list of tendering firms.

*MR. BRODRICK said, he could not allow the speech which had just been made to pass without protest. He thought the hon. Member could not be himself aware of the nature of the argument he had brought before the Committee, which was really that a contractor was justified in sending in any quantity of goods of bad quality.

MR. CLOUGH: I never said so. I said if a contractor does send in unsuitable goods it is the business of the Department to reject them.

*MR. BRODRICK said, that meant that the contractor was justified in sending in unsuitable goods, and that the onus lay on the Department of discovering those of bad quality. The hon. Member's suggestion was that the War Department was bound to keep so complete a check upon the goods supplied that if inferior goods were passed the War Office, and not the contractor, was to be regarded as primarily in fault. He did not think the hon. Member was a Member of the House at the time when this firm was struck off the list, or that he had read the observations of the Judge Advocate General on the case. Messrs. Ross were by far the largest contractors to the Army, and sent in more goods than all the other contractors put together. During the five years preceding the Judge Advocate General's statement they sent in 1,687,000 different articles, and the rejections amounted to nearly 9 per cent. of the whole of these articles. Yet after those rejections had taken place the gravest scandals had occurred with reference to some of the articles that had not been rejected.

MR. BARROW, interrupting, pointed out that at the present time there was a larger percentage of rejections on boots than the 9 per cent. mentioned by the hon. Gentleman.

MR. BRODRICK said, his point was that while the primary rejections amounted to 9 per cent., grave scandals occurred with reference to the articles that had been accepted. If business were to be carried on in the way advocated by the hon. Member it would be absolutely impossible to pursue the system of contracting without enormously increasing the cost for inspection. The Judge Advocate General made an impartial Report on this case. The late Government who dealt with the question was not the Government, as it happened, under whom the articles had been supplied, and, therefore, they came to the question with their minds absolutely free and unprejudiced. The hon. Member for Bermondsey did not put the question on a fair basis. The hon. Member had said that Mr. Tomlin did not know the amount of glucose that had been used. That, however, was not the only question. The Judge Advocate General reported with regard to pack-saddles that the complaint that their hardness had caused sore backs to the horses was made out, and he also reported that the saddles were filled with defective hair, which had been put in by Messrs. Ross's workmen. On the question of harness, the evidence of experts was that the goods supplied by Messrs. Ross and Co. were inferior both with regard to the leather outside and to the lining inside. The Judge Advocate General stated that he had several of the articles cut open for his personal inspection, and he saw in every case that the lining of those articles was inferior to that of the sealed sample. According to the hon. Member's contention, every article ought to have been cut open before it was passed by the War Office.

MR. CLOUGH said, his contention was that if the War Office were manned by proper and competent persons the goods referred to would never have entered the Department at all. At Pimlico a length of cloth was submitted to a specific test as to length, and to a chemical test as to colour, and if it did not stand the tests it was rejected.

*MR. BRODRICK said, he did not think the hon. Member had improved his case, or that he had acquainted himself with the history of Messrs. Ross's proceedings. He (Mr. Brodrick) had no animus against Messrs. Ross. His only desire was that justice should be done. Messrs. Ross were struck off the list not on the initiative of Her Majesty's Government, but because there was a feeling in the House of Commons that there had been a general demoralisation of the trade, and that in that demoralisation Messrs. Ross, who supplied more articles than all the other firms put together, and whose supplies had been over and over again found wanting, must be held to have taken a leading part. It was among their articles that there had been the largest number of rejections, and yet it was among their articles after they were passed that the largest number were found to be defective. The late Government could never by any possibility have obtained a majority in the House of Commons upon this question if they had not struck Messrs. Ross off the list. That step was thus forced upon them by the House of Commons and by public opinion, and it was entirely in accordance with their own views. The evils of the contract system were at times extremely great, and the provision of some better system exercised the minds of the War Office for several years. It had been suggested that Messrs. Ross had received a certain amount of employment by a back door. He believed that Messrs. Ross had supplied a certain amount of buff leather, which could be obtained from very few firms, to those who had contracts with the War Office. But as far as he knew, however, from the time the firm was struck off up to 1892 no single article of Messrs. Ross's manufacture was brought into the War Office. Of course, the Government were not responsible for where the Volunteers obtained their supplies. For all he knew, Messrs. Ross might have received employment from them; and it was possible that the cessation of the Volunteer orders, now that the fund voted by the House for the equipment of the Volunteers was exhausted, might be the reason of the distress referred to by the hon. Member for Bermondsey. It was, of course, for the present Secretary of State to decide whether the punishment Messrs. Ross had received was or was not sufficient. The late Government had felt that they would not be justified in putting them on the list again, but that it was better to build up a fresh system of contracting, so that there would be plenty of firms to fall back upon if an emergency occurred, and if the Secretary of State went back upon that decision he must necessarily accept the responsibility.

MR. CAMPBELL-BANNERMAN: I regret that, with the responsibility I have in this matter, it is impossible for me to adopt the view of my hon. Friends behind me. I cannot rise to the heroic height of the hon. Member for Preston, who rebuked the hon. Member for Bermondsey for bringing the matter forward because he was Member for Bermondsey; and yet, in a sentence immediately before, he had appealed to the Members for Walsall and Lichfield, asking whether they would not have something to say; and I am very much mistaken if the hon. Member himself, although he is Member for Preston, has not a close connection with the County of Stafford. Everyone of us may have little local sympathies or prepossessions and predilections, and my hon. Friend the Member for Bermondsey and others are not more open to rebuke on that ground that anyone else. Who was the last speaker before the subject was entered upon? It was the Member for Enfield, who discoursed on the various grievances of his constituents in the Enfield factory. That, of course, is a small matter, and I am not going to enter in any degree into the late quarrel between the War Office on the one hand and the Messrs. Ross and Co. on the other. I think it is quite possible that an ordinary contractor dealing with a commercial firm might consider that they had purged their offence by being kept off the list for seven years. Many excuses might be made for Messrs. Ross, and, if the matter were to be dealt with on ordinary commercial principles, it is quite natural for my hon. Friend to urge that the time has come when Messrs. Ross could be reinstated. But those who have to find supplies for the Government cannot deal with contractors on ordinary commercial principles; we have something more to consider. We have, in the first place, to consider the vital importance of obtaining sound articles of equipment, on which there might depend the success of military operations and the lives of our soldiers. It is not a question of receiving goods by contract for the purpose of resale and the making of profit; but it is a question in which the lives of men are concerned. When we find before us a flagrant case of the supply of inferior articles, however hard it may be upon the contractors—and, I believe it was done at a time when there was no very efficient control on the part of the Department—still we cannot regard that, but must act with a sense of the responsibility resting upon us. We have to remember that our responsibility is the greater because in a Government Department there is not the same constant personal stimulus and inducement to careful administration that there is where a man's own pocket is concerned. Therefore, in any Department, when we find a case like this occurring, we cannot afford to be so merciful as a person in private trade might be. We have also other contractors to consider, and we must not take any step which would tend to encourage laxity, either on their part or on that of our own officials. On these grounds, after giving the matter the fullest consideration, I cannot see my way to reinstate Messrs. Ross and Co. I am sorry for them, because I think there is much to be said in extenuation of their offence. I am very sorry for the people of Bermondsey, who may lose the labour that kept them in comfort owing to this action, not of ourselves but of Messrs. Ross and Company, but I cannot see my way to relieve them, much as I should wish to do so, at the cost of what I believe to be absolutely necessary for the security and the efficiency of the Public Service.

MAJOR DARWIN (Staffordshire, Lichfield) said, that as his name had been mentioned by the hon. Member for Preston in connection with the subject of the local placing of contracts, he would say one or two words with regard to it. It seemed to him perfectly legitimate and right that every Member should be allowed to see that his constituency got fair play in the distribution of the orders of the War Office, or any other Department. It was probably from that point of view that the Member for Preston mentioned his name in connection with this subject, but nobody, he was sure, desired to push anything of this sort further than was necessary to get fair play. With regard to the manner in which contracts were carried out, he quite agreed with the War Secretary that this was a question on which the lives of soldiers might depend. If contractors supplied bad material, it was hard to follow up all the disasters which might result from such a course. He must, whilst on this point, repudiate the doctrine that any laxity on the part of the War Office in regard to inspection could in any way palliate the breaches of a contractor. It seemed to him that if they once admitted that idea the consequences would be disastrous. The inspection of warlike stores was always extremely difficult. They must always trust to the honour of contractors to a considerable extent in respect to medical stores. For example, it was impossible to get proper inspection. He submitted, that when once they found that a contractor had supplied bad material they should strike his name off the list and keep it off——

Notice taken, that 40 Members were not present; Committee counted, and 40 Members being found present,

MAJOR DARWIN (resuming) said, there was in connection with this Vote a matter to which he wished specially to draw attention. He alluded to the supplying of boxes for the use of the soldiers to keep their little valuables and private property in. The soldiers in India, who had had their boxes supplied to them, found that they were extremely useful, and they missed them very much when they came back to England. He was sure that the Secretary of State for War, who was always anxious to look after the personal comfort of the soldier, would keep this subject before him. It was extremely important that they should look after these matters especially in the interests of recruiting. Regard for the comfort of the soldier in the barrack room was a point which affected recruiting more that any other. Only by attending to these details could they ensure that men would be attracted to the ranks of the Army. Boxes had been partially issued in the country, but he was informed that none whatever had been issued in the Western, the North-Western, and the Thames districts. He pressed this matter on the attention of the Secretary of State.

MR. CAMPBELL-BANNERMAN said, that provision was made this year for a further supply of soldiers' boxes. The total number required would be 145,000, and up to the year 1893-94, about 40,000 had been supplied, and in 1894-95 20,000 more would be issued, and they hoped to complete the issue at an early date.

COLONEL NOLAN said, he should like to know from the right hon. Gentleman how many rifles and carbines were being manufactured this year? The Secretary for War had objected to state how many rifles were in the United Kingdom. But surely that could not be information of a very valuable or of a confidential character. He was not much enamoured of carbines, seeing that the new rifle was very short, but he should like to know if the carbines were going to be constructed in such a way that they would carry exactly the same ammunition as the Infantry rifle? This was an important matter. The other day it was stated that there was an abundance of small arms ammunition. It would be interesting to know what was the amount at present in store, what was the manufacturing capacity of the country to make that ammunition, and how much was to be made in the next year. He should also like to know how many Martini-Henry rifles they possessed capable of being changed into the Lee-Metford rifle? for they were told this was to be done. He would like to have an estimate as to how many hundred thousands it was thought would be changed in the next 12 months. He inquired whether the Government were still manufacturing black powder cartridges or were entirely manufacturing cordite? At what rate, he asked, did the present smokeless powder wear out the barrels of the rifles? He did not think much of a weapon the barrel of which was worn out after 2,000 rounds. That was a very short life for a rifle. Another point he should like to have information upon was as to how many breechloading field guns of the new pattern they had now. But the present pattern of field gun seemed to be a very good pattern, and he would like to know exactly how many of the guns there were in the hands of the Royal Artillery. Two years ago he was the only Member who stood up in the House against the proposed abolition of the Volunteer Field Artillery, because, it was said, the Volunteers could not work field artillery; but he was glad that the Volunteer batteries had since been re-established, and he would like to know how many guns the Volunteer Artillery had got?

SIR R. TEMPLE said that, like his hon. and gallant Friend the Member for Lichfield, he would not refer particularly to the very painful case, which the Committee had just under consideration, except to congratulate, if he might do so with all respect, the Minister for War upon the firm and unassailable attitude he had taken up in the matter. But he desired to say a few words in regard to a note in the Estimates relating to the Vote before the Committee. The note set forth the value of the stores for which they were voting the money as £4,500,000, and the Vote showed an expense of £200,000 for testing and inspecting the stores. Of that sum £145,000 were for the cost of the establishment, and £60,000 for the cost of stores which had been used in experiments. It would appear, therefore, that the country was paying a very considerable sum—fully 5 per cent. of the total value of the stores—for providing a really trustworthy inspection of the stores; but he was sure the House would not grudge even a charge of something like £250,000 sterling per annum for the assurance that the Army did get really good stores of every kind, for upon the strength and serviceability of such stores the safety of our soldiers in war might depend. He would draw attention to the fact that out of the £140,000 paid for testing the stores, not less than £110,000 went in wages. One would have thought that the inspection and testing would be carried on by officials who were comparatively well paid, and one, therefore, did not understand why such a large proportion of the sum was required for wages. There was no doubt of the extreme importance of this establishment being in every way efficient. They had had that evening a melancholy instance of the cost to the country that would result from this establishment failing in any way in efficiency. But on that point he was anxious to confirm what had been said by his hon. Friend the Member for Guildford, that however efficient this establishment might be, it was impossible—even though the cost might be four times greater than it was—to provide that the stores were really good if contractors were ever to be allowed to offend with impunity. It had been suggested that if malpractices had been proved against a particular contractor, he might be absolved from the consequences of his malfeasance if only negligence against the War Office could be proved. Surely, no fault on the part of the War Office could excuse a breach of faith on the part of a contractor. The War Office might be to blame to any extent conceivable, but that could in no way justify immoral offence of the contractor in furnishing goods below specification. There was one plea he desired to submit to the Minister for War. The valuation of stores, as doubtless the right hon. Gentleman knew, had been very defective in past years, as had been proved to a Committee upstairs of which he was a Member. A Departmental Committee had been sitting on this subject for some time, under the very able presidency of Dr. Anderson, than whom a more accomplished officer was not to be found in our scientific service. But there had been great delay in the operations of that Departmental Committee; and that delay had furnished some cause of complaint to the Committee upstairs. No doubt there were many reasons why there should be some delay; but the delay was excessive, and was the cause of embarrassment to the accounts of this Department; and the request of the Committee upstairs was that the Minister for War should assist them in securing efficiency in the valuation of stores, economy in the prices and accuracy in the accounts, by expediting the work of the Departmental Committee under Dr. Anderson.

Mr. W. SIDEBOTTOM commended the action of the right hon. Gentleman the Minister for War with reference to contractors found guilty of improper conduct in deciding that those contractors should not be employed by the War Office for some time to come. A grave offence having been committed, it was only proper that grave censure and punishment should be inflicted. A system of bribery appeared to have been inaugurated in the Government Departments which had led to the scandalous affairs to which attention had been called that evening. If any business firm tried to cheat any Member of the House in his private affairs, and bribed his servants to cheat him, surely he would never employ that firm again; and he thought they should apply in public life also the maxims which guided them in private life.

*Mr. LOUGH (Islington, W.) called attention to the condition of Government labour in the Woolwich factory, in which the experiment of an eight hours day had been introduced in the past year. He wished to know whether all branches of the factory were now working on the eight hours system; whether, in the matter of wages and other respects, the men had been placed at any disadvantage by the change, and he was sure that, if the Minister for War had any information as to the effect of the change on the healthy condition of the men and their home comforts, the Committee would be glad to hear it. With regard to the manufacture of cordite, he had asked the right hon. Gentleman two months ago whether he could give the House an undertaking that the manufacture of cordite would be carried out by the Government themselves in proper factories, instead of by private contractors. He was sorry to say he got a very unsatisfactory answer on that occasion. The right hon. Gentleman then said he could not undertake to keep the manufacture of cordite in the hands of the Government; that, on the contrary, the Government were determined to place all they knew about the manufacture of cordite at the disposal of private firms, and to invite contracts for its supply. The reason given for this decision, which was really contrary to all modern notions, was that nearly 40 years ago, or about the time of the Crimean War, an understanding was come to that not more than half of any particular warlike stores should be manufactured in the Government workshops, and that the other half should go to private firms. He would ask the Minister for War to consider whether the time had not come for doing something towards modifying the action of his Department in this matter. The main reason which induced the Government to put contracts into private hands was that, previous to the time he had mentioned, private contractors used to supply almost everything to the nation, and that those firms had engaged large staffs and laid down machinery which would be perfectly useless to them if the Government undertook the entire manufacture of the articles themselves. But that reason did not apply in the present instance at all. No machinery had been put down by any private firm for the manufacture of cordite, and a perfectly free hand was left to the Government to take the action which he suggested. Great changes had taken place during the last 40 years. One was that the Government factories had been changed from the unbusinesslike institutions which they were then into real business establishments capable of competing with any private firm; and he heartily joined in the commendations of the excellent improvements which had been effected in the Woolwich factory under Dr. Anderson. This change had been brought about by the late Government, so that it was not a Party matter at all. Every section of the country rejoiced that they had got such an excellent factory and one under such good management. The Government had got a factory at which the work could, perhaps, be done better than it could by any private firm. He should like to know what the Government proposed to give for cordite. There was a general belief that they proposed to pay nearly twice as much as they could manufacture it for themselves, and if that were the case it would be a waste of money. Some information should be afforded the Committee as to the relative cost of manufacture in private hands and in Government factories. If the Government undertook this on their own account it would promote the good work to which they were already committed of trying to improve the conditions of labour in Government workshops. Whenever contracts for Government work were given out to private firms, it was difficult to prevent sweating, whereas the treatment of the men in Government factories came under the cognizance of the House of Commons. He wished they had more complete details as to the wages paid than were obtainable under the present system; but, at any rate, Members could see that men were treated properly in Government factories, and that sweating was repressed. When contracts were placed in private hands it led to great fluctuations of labour, and nothing caused more distress than fluctuations of work from one part of the country to another on short notice. If work went to a private firm for the manufacture of cordite, say in Leeds, or Birmingham, or Newcastle, 500 or 600 hands might be put on. Many of these people would come from a distance; they would all require houses, which would have to be rented, and some newly-built. In a year or two the Government would apply for new contracts, the orders would fall into different hands, and desolation would come upon the little village that had been formed, and 500 or 600 people would have to travel from one end of the country to the other. He would suggest that these fluctuations would be best avoided by manufacturing all the cordite required at Government factories. Besides the manufactory at Waltham Abbey, another at Pitsea, which had water communication with Waltham Abbey—might be established. Two or three factories might be set going, so as to be prepared for accidents such as those which had occurred at Waltham Abbey recently. Was it too late to prevent the issue of these contracts for the manufacture of cordite? If so, would the right hon. Gentleman give them information of the price he was going to pay, and inform them from time to time of what was being done?

*MR. WOODALL said, he was glad to avail himself of the opportunity of saying a few words, though he was not able as yet to speak with confidence as to the result of the experiments made in regard to the hours of labour for workmen. The country had been assured by the Secretary for War that the decision to adopt an eight hours working day had only been arrived at after very careful investigation, not merely at Government factories, but also at those private works throughout the country at which the experiment had been tried. They had not entered on this very important change without considerable anxiety and a full sense of responsibility, and he was happy to inform the House that as far as they had gone the experiment had more than justified expectations. The breakfast hour had been abolished, which necessitated the taking of the early meal before starting for work. They had had from time to time to make certain re-adjustments of piecework rates, but these had been rather in the direction of a reduction and never once in the direction of an increase. He found that the average wages worked out for a period before change at an average of 31s. 5·3d., and after the change at 31s. 8d., showing that in the shorter time and under the new Regulations the men had been able to earn a larger wage than in the longer time and under the old conditions. Returns showed that, by working under more favourable conditions, workmen were able to do more than recoup any loss to which they might have been exposed by the shortening of the hours. It was found that the piecework men set the pace of the work, and this pace had been fully maintained by the day-wage men; and the consequence was a satisfactory result all round. Although the experiment had been made chiefly in the summer months, there was every reason for believing that certain economies that had been realised would be more than maintained in the winter months. In some departments there had been difficulty in accommodating the occupation of men to a statutory eight hours; in such cases as attending to the railway accommodation and waiting for the casting furnaces the service was not continuous work; but, with these exceptions, the Director General was encouraged by the experience they had had to make a regular 48 hour week either by shortening the hours on six days a week or by suspending work on Saturdays and devoting the time saved to the necessary repairs, which could be done only when work was suspended, and which heretofore had required that the men should be employed in overtime. The variety of work in all the various diversities of our great factory system required that there should be a certain elasticity in the adoption of a principle. In the building department, for instance, the men worked different hours in summer to those they worked in winter. He was bound to express his satisfaction with the cordial and hearty manner in which those charged with the responsibility of the experiment had co-operated in carrying it out; and they frankly stated their satisfaction with the results. The Director General, who gave his consent after careful consideration, had been cordially supported by the managers and the foremen of works; and all concurred in stating that the success of the experiment had been complete. There had been ground for hesitancy, and there were some men who were a little timid at accepting a change that would disturb the habits of a lifetime—who were doubtful of the means of conveyance to the factory, the hours of the train service, and so on. There was a little friction to be expected at first, but after that had worn off it might be taken for granted that the system would be recognised by all those brought under it as giving fairer conditions under which work could be done. A larger amount of leisure had been obtained without any sacrifice of wages or any loss of service to the State. Incidentally the women appreciated the fact that their husbands could now take breakfast with them and with the children before going to school. The outcome was one of undoubted advantage to all concerned without any additional expenditure. With reference to cordite, it was recognised, and had always been recognised by successive Governments, as important that there should be sources of supply and means of manufacture outside those under the control of the Government, so as to enable them to go through any possible ordeal. The difficulties which had presented themselves in past times had always shown how extremely important it was that they should have in different parts of the country sources of supply ready for emergencies. Therefore, private manufacturers had been encouraged to invest capital; and in certain cases plant had been put down and the machinery provided for large production. The Government had done their best to stimulate them in these enterprises. Capital had been invested and plant had been provided, and facilities for production had been secured which, in dull times like these, must have put the manufacturers in serious difficulty. But his hon. Friend had pointed out that that which might have been true of weapons and powder did not apply to the new cordite ammunition. It was quite true that up to the present the Government had depended upon its own factories, but that was because the use of cordite was experimental. They had been going through the initiative stage when it was impossible for anyone to speak with anything like confidence. They had gone on from one invention to another, and he would be a rash man who would say that cordite would not at some time be superseded. But at present, at all events, it was increasing in favour for both small arms and quick-firing guns, and the demand was growing rapidly. The power of production had been paralyzed for some time by the explosion at Waltham; but the Government had considered their responsibility for meeting future demands, and had determined to throw themselves to some extent upon private enterprise. The demand for this material would become enormous, and he could not imagine any responsible Ministry accepting the responsibility for the production of the whole supply in Government factories. They were glad to think they were able to induce private firms to come to their aid and make a sufficient quantity of cordite to satisfy the Government demand. He was not prepared to say—and he was sure he was speaking in the name of his right hon. Friend—what rules would be laid down as to the proportions of the explosive to be made in the Government and the private factories. They, at any rate, felt that it would be neither expedient nor just to limit the power of production to a Government factory. It was a curious fact which would be realised by Members of the Committee that, whereas a few years ago Government had to satisfy the House of Commons that they were doing justice to the private trade, a change had now come over public sentiment, and a tide had now set in favour of the Government establishments. He recognised in this a tribute to the fairness and wisdom with which Government factories were being administered. The Ordnance factories were now managed as nearly as possible as independent factories, and were no longer exclusively a branch of the War Office. This arrangement had been made in accordance with the recommendation of the Committee appointed by his right hon. Friend, over which Lord Morley presided and on which he (Mr. Woodall) had himself had the honour of serving. Under that system the Ordnance factories were practically managed as a commercial undertaking, producing in competition with the ordinary trade, the results of their work being submitted to an independent inspection precisely as the products of an ordinary manufacturer. They felt it would not do to carry the principle of Government factories too far, and that it was of the extremest importance, and must, in the event of any kind of emergency be even of vital importance, that they should keep alive sources of private supply. The hon. Member said that if contracts were given out they caused fluctuations in work. But that was true equally of Government factories. There was no more painful duty than that of having to effect a necessary diminution in the number of men called in upon an emergency and for whom work could no longer be provided. Men dismissed under these circumstances had to find employment in places already overcrowded. He could assure the hon. Member that the Government looked on this matter sympathetically and were not blind to the circumstances mentioned. He hoped he had succeeded in satisfying his hon. Friend.

*Mr. LOUGH asked what was the difference in the cost of cordite made by private firms and that made in the Government factory?

Mr. WOODALL said, he could not give that. He was willing to admit, however, that the Government would have to pay for the first contracts a higher price than the cost of their own production at the present time. A remarkable circumstance was that the cost of their production had now fallen to about one-half of what it was in the earlier years, and the prices of private firms might also be expected to fall after a few years' experience.

Mr. HANBURY said, that one result of the Debate had been to draw forth two valuable speeches to which the Committee had listened—from the Secretary for War and the hon. Member who had just sat down. With regard to the first subject, the Government ought to have looked after their Inspectors better than they seemed to have done, and it was to be hoped they were now making certain that nothing of the kind of which complaint had originally been made would occur again. It should be remembered that the viewers and Inspectors who had to pass goods received from contractors into the Service were men in receipt of small wages. A great deal of responsibility attached to their position, and perhaps the Government did not pay them in proportion to the responsibility they placed on their shoulders. It was a point well worth considering whether it would not pay this country to have, not a higher class of men, but men who would be placed by the remuneration given to them even more than above suspicion, and the chance of being "got at" by a contractor. Then he heartily congratulated the Government on the introduction of the eight hours working day. The Government factories were factories into which no foreign competition entered, therefore the system could be tried a great deal more easily there than anywhere else. The Government ought to set an example to other employers of labour. He had often said the Government ought to be model employers of labour; and certainly it would be easier for a Government to retrace its steps if the experiment proved a failure than it would be for a private firm to do so. He did not think there was any chance of their having to retrace their steps, although, no doubt, the men during the first year or two of the change would make a spurt to get through their work with expedition. He was glad, however, to find that the experiment with the Government factories bore out the experiment made by the hon. Member for Salford. As he was talking about the Government being model employers of labour, he should like to ask the Financial Secretary to the War Office if it was proposed that War Office factories should be submitted to Home Office or independent inspection? As he understood the hon. Member with regard to Pimlico, he was willing that it should be subjected to outside inspection; but did that apply to Woolwich and Waltham Abbey?

*MR. WOODALL: Woolwich is under such inspection and so is Pimlico. I have said nothing about Waltham Abbey; as we are not on that Vote.

MR. HANBURY: Everything manufactured at Waltham Abbey is paid for under this Vote. If there was ever an opportunity for giving an opinion on the matter now is the time.

MR. CAMPBELL-BANNERMAN: There will be other things to say about Waltham Abbey, and it will be convenient to deal with all the cases together.

MR. HANBURY said, he hoped Waltham Abbey would be put under inspection, as they had had one or two lessons there which they would not like to have repeated. He wished to ask for information with regard to the dismissal of Colonel M'Clintock from the Waltham factory—a matter about which he had put a question to the Secretary for War a few days ago. Colonel M'Clintock was in a different position to most artillery officers who were sent to Government factories. As a rule, they went back to their regiments in five years' time just when they had learnt their work at the factory. It was 20 years since Colonel M'Clintock left his regiment, and so he was well versed in manufacturing questions. He (Mr. Hanbury) had asked whether the dismissal of Colonel M'Clintock from the Waltham factory was on account of the remonstrances of that officer to the re-erection of the houses on the same sites as those which were destroyed by the explosion. The information which had reached him, and which was a matter of common rumour, was that Colonel M'Clintock was dismissed for that reason. The answer which the right hon. Gentleman had given was that Colonel M'Clintock had acquiesced in the buildings being re-erected on the same sites. It was a very serious question as to whether these buildings ought to be rebuilt. He had no hesitation in saying that Colonel M'Clintock never acquiesced in the buildings being placed on these sites. However, the buildings were being replaced in a great hurry. Colonel M'Clintock was the one person who could speak with authority as to the advisability of that step, but without consulting him the Government decided upon the re-construction of the buildings. Colonel M'Clintock refused to be responsible for the lives of the workmen, and made a communication to that effect, the result of which was that he was notified that the work must be gone on with, and that if he did not approve of it he must resign. The effect of the Government decision was that because the greatest expert who could be consulted would not acquiesce in the reconstruction of these buildings he was called upon to resign his post. He altogether objected to the proposal that a larger amount of work should be given to the various Government factories on the ground that if that course were adopted a very large amount of work would have to be done in those factories at one time, while a very small amount would have to be done in them at another, and, consequently, large numbers of men who were taken on when there was a press of work would be dismissed and thrown out of employment when the amount of work to be done was reduced. In his opinion, only such an amount of work should be given to the Government factories as would enable a certain number of men to be continuously employed. The rest of the work should be given to private factories. He should like to obtain an assurance from the right hon. Gentleman the Secretary for War that the fact that the machinery for the manufacture of cordite had been patented by Dr. Anderson would not prevent orders for that article being given to private firms. Of course, he supposed that royalties would have to be paid to Dr. Anderson——

Mr. WOODALL: No; Dr. Anderson has no personal interest in cordite machinery.

Mr. HANBURY: No; but he is associated with those who have a personal interest in it.

Mr. WOODALL said, the War Office found it essential that some quantity of cordite should be manufactured by private firms, and every facility was given to those private firms who tendered.

Mr. HANBURY said, he should like to know definitely whether he was to understand that tenders had been sent out to and accepted by private firms?

*Mr. WOODALL replied, that invitations to tender had been sent out, and had been responded to by several private firms.

Mr. HANBURY said, he feared that the litigation which had occurred had involved the country in considerable risk, because while, on the one hand, private firms would not tender, the Government factories were, on the other, closed.

Mr. WOODALL: We have got some tenders before us now, and we are going to deal with them.

Mr. HANBURY said, he was afraid that, because of the pending lawsuit, the tenders needed would not be forthcoming. The manufacturers did not know but what they might be subjecting themselves to all sorts of pains and penalties. This litigation, in fact, ran the country into all manner of risk, and he did not know what we should do in case of war. This experience ought to be a warning that the manufacture of an explosive should not be given to one place alone, but ought to be shared by manufactories in Scotland and the Midlands. It was a very dangerous thing to have all your eggs in one basket.

[Mr. M'Arthur at this point imparted some information to Mr. Campbell-Bannerman, amid loud Ministerial cheers.]

Mr. HANBURY, continuing, said, that when the right hon. Gentleman had indulged his jubilation with reference to the election intelligence which seemed to have been handed to him he would venture to ask him what guns had been tried with cordite powder. He believed it had been tested with satisfactory results in the case of small guns, but he understood that Colonel Nobel had said he had some doubt as to the use of cordite in the larger guns. He would also like to know whether any experiments had been made to ascertain the highest temperature to which cordite might be exposed. He knew that it had been sent out to India in troopships, but it would have been more satisfactory as a test had it been sent in the magazines of warships, because Dr. Anderson had suggested that the explosive would not stand the heat of the magazines, and that the magazines would have to be removed to cooler parts of the vessels. Then he was told, again, that cordite had been exposed to no higher a temperature than 80 degrees, so that perhaps the Secretary for War would let him know exactly what experiments had been made. Next, he should like to know what order had been given to Enfield as to the supply of magazine rifles to the Navy during the present year? Again, there was the question of the cost of the patent for Mr. Brennan's torpedo. It seemed to him that they had spent a very large sum of money upon Mr. Brennan and his colleagues—about £7,000 a year. Surely it was better to put down a sum once for all and to have done with it. He should much like to know whether this payment was to go on for an indefinite period, and whether it was not a part of the contract that there should be a competent person to impart the method of making the torpedo to the workmen in our factories? Yet another point to which he wished to call attention was the class of material issued to our soldiers. He had specimens which he should like to show to any hon. Gentleman interested. The sheeting served out to paupers in the workhouse was three times as good as that which the British soldier had. He thought that a soldier ought to be put upon a footing at least as good as that of the pauper. His sheeting was nothing more or less than common sacking.

*MR. BRODRICK said, that as the Secretary of State for War had been good enough to say that he would discuss the question of ammunition upon this Vote, he should like to ask for information with regard to the present reserve of ammunition in store, although he did not wish the right hon. Gentleman to give them any particulars which, in the interest of the Public Service, he did not think ought to be divulged. He would also like to hear something about the further issue of the magazine rifle. With reference to the ammunition, it had been stated on several occasions that the proper equipment of ammunition was 500 rounds for each rifle, in which case the right hon. Gentleman the Secretary for War ought to have in store 80,000,000 rounds of ·303 bore ammunition for the rifles already issued to the Army and Army Reserve. If that reserve was not on hand, it was obviously necessary that some steps should be immediately taken in order to increase it. He did not think, from his own experience at the War Office, that a less reserve than one of 80,000,000 rounds could be considered sufficient for the full equipment of the Army, and a further provision was necessary for the Militia and Volunteers. From 1890 to 1892 the Government factories had produced as much cordite as they could, but it was anticipated that the trade would be largely employed in building up a reserve. With regard to the equipment of the Volunteers with the magazine rifle, the Committee knew that the Secretary of State for War promised them yesterday that he would make a statement upon this Vote. He desired to get from the right hon. Gentleman all the information which could be given consistently with the public interest as to the amount of ammunition in store.

MR. CAMPBELL-BANNERMAN said, he wanted to leave over some of the questions raised, because he wished, first, to make some observations to the Committee with reference to the manufacture of cordite. The hon. Gentleman opposite had asked them whether they were willing that the Government factory at Waltham should be placed under separate inspection. Well, they had no objection whatever to that. The Committee which inquired into the explosions which took place at Waltham recommended that the factory should be placed under some system of skilled inspection, and he had a strong predisposition in favour of independent skilled inspection of these factories by Home Office Inspectors. He now came to the personal question which the hon. Member had raised—the case of Colonel M'Clintock, with which he desired to deal with every frankness. He had every sympathy with Colonel M'Clintock, whom he had not had the pleasure of meeting, but who was spoken of affectionately and appreciatively by many of those who knew him. But it was the fact that Colonel M'Clintock was in no sense an expert in the business which was conducted at Waltham Abbey. He had had a long experience of the conduct of a factory, but it was of a powder factory. Although he would not say that Colonel M'Clintock had caused any laxity of discipline at Waltham, he certainly had not raised the standard of discipline.

Hon. Members would understand that he was casting no blame upon him, and wished to cast no blame upon him. He had resigned, and he retired with respect and gratitude for his past services—with, as he believed, the respect of all connected with the Department. At the same time, to put it quite plainly and frankly, it was shown on every page of the Report that Colonel M'Clintock was not precisely the man to be at the head of the factory. The particular circumstances that led to his services being dispensed with arose out of the unfortunate explosion in the nitro-glycerine department. It was necessary to take immediate steps to set the factory going again. The Committee sitting under the presidency of Lord Sandhurst had the advice of the two experts, Colonel Majendie and Sir F. Abel, and no more able experts could be found, he supposed, if they searched the country over. Not only that, but they had also the assistance of Dr. Anderson. He was informed, it was true, that Colonel M'Clintock did acquiesce in what was proposed at a meeting which took place between Dr. Anderson and Colonel Soye. The proceedings were reduced to writing, and a *prècis* of what was agreed upon was drawn up. It was sent to Colonel M'Clintock, who made no objection for 10 days, and then wrote that he could be no party to the reconstruction proposed. But the case was urgent. They could not wait until Colonel M'Clintock was convinced. They had the opinion of experts, and they could not take the opinion of Colonel M'Clintock before theirs. It would have been impossible to have left him to superintend the reconstruction of the works on principles he dissented from. In these circumstances, he took the responsibility of dispensing with Colonel M'Clintock's services; and that was the whole story.

Mr. HANBURY said, the site had never been mentioned before this time.

Mr. CAMPBELL-BANNERMAN said, he quite agreed with that.

Mr. HANBURY said, he understood that what Colonel M'Clintock objected to was the site and the placing of the buildings so close together.

Mr. CAMPBELL-BANNERMAN said, whether it was a question of the site or one of the proposed reconstruction they had the approval of the highest authorities who could be consulted, and he could not go in opposition to them. Lord Sandhurst's Committee reported that the accumulation of explosives in a dangerous form should be avoided as far as possible; and that was the principle on which they were going. It was proposed to send all the cordite to the island and to restrict within moderate limits the quantity of nitro-glycerine in any of the houses at one time; and with these precautions they were assured that they might count upon a reasonable degree of safety. That was the advice of the experts, and the course intended to be taken was founded upon their advice. But the urgency at the moment was great, and it was necessary to act without any delay. The hon. Gentleman had referred to litigation which had been going on. It was not long since that the hon. Gentleman was pointing at him (Mr. Campbell-Bannerman) and asking if there was to be a compromise. The appeal was now in the Lords, but the litigation had gone in favour of the Government, and he should like to know if the hon. Gentleman would again suggest compromise. Now that the restrictions had been removed, they were proceeding with every possible urgency and speed to restore the works at Waltham so as to manufacture the material themselves. Not content with that, they had called for tenders from more than one source, so that in case of emergency they would be able to fall back on those additional sources. He did not think he need say more with regard to Colonel M'Clintock. With regard to cordite, the experiments with guns, both large and small, had been entirely satisfactory. As to the Brennan torpedo, no doubt a large sum had been paid, but Mr. Brennan and his assistants had been most usefully and strenuously employed at Chatham. He thought that what Mr. Brennan received was £3,000 and not £7,000, but, of course, there would be a reduction in the future. But whatever arrangements were arrived at he could testify to the success of the torpedo and to the ingenuity of Mr. Brennan's inventions in regard to it, having himself witnessed last autumn a most interesting series of experiments.

Mr. BRODRICK: Has the secret been kept?

Mr. CAMPBELL-BANNERMAN: Yes, the secret is to be kept. He would come now to some questions asked of him by the hon. and gallant Member for Galway. The number of Lee-Metford rifles which was to be supplied this year was 56,000. The ammunition would be the same for carbines and rifles. As to the supply in store of ammunition, he thought he could not, in the interests of the Public Service, state that. He did not profess to regard it as satisfactory. There had been exceptional delay, and they were behind what he should like to see in this matter. As to converting the Martini-Henry rifle into the Lee-Metford, they proposed to turn out 27,000 this year. He had also been asked how long the new rifle would last with the smokeless powder, and he thought he might say about 15 years. It was to be remembered, when considering the question of substituting cordite far black powder, that the change required that many experimental improvements should be tried. Besides taking time, these all cost money, and it was particularly unfortunate that the change should have occurred in a year like the present, when so much was being spent on another branch of our national armament.

Colonel LOCKWOOD said, he had listened with interest to what had been said with regard to Colonel M'Clintock, but he could not help saying that there was a very unpleasant feeling abroad that that officer had been sacrificed in the supposed interests of economy. He gathered from what had been said that the Government intended to carry on their works at Waltham Abbey much in the same way as they did before the explosions occurred, and he thought that the inhabitants of Waltham were fully justified in the representations that they had made regarding the accidents, and he hoped that the Government would consider what were the proper steps to take at once without waiting to make any further inquiries into the matter. The question of the manufactory remaining there interested his constituents in two ways. It gave work to a great many, and for that reason they did not desire that it should be moved elsewhere; but, at the same time, they considered that not sufficient precautions were taken in the manufacture of the powder. He also wished to know when the Report of Colonel Majendie would be received?

Mr. CAMPBELL-BANNERMAN said that, considering the extreme delicacy of the inquiry, he thought they could not say that there had been any undue delay in presenting the Report. Whatever delay had occurred was due to the great pressure of work that prevented Colonel Majendie devoting the whole of his time to the inquiry. He believed, however, that the Report would be received within a few days.

Colonel LOCKWOOD said, that without having the Report of the Committee before them he did not feel justified in discussing the decision at which the War Office had arrived. He should like to know whether it was the determination of the War Office to erect the new buildings after the style of those that were blown down, and within the same distance from the town. He also inquired whether the men that would be employed in their erection would be under the control of the contractor, or whether they would be under the guidance of the War Office direct.

Mr. CAMPBELL-BANNERMAN replied that the War Office would employ their own workmen.

Colonel LOCKWOOD said, he wished to say a word about the resignation of Colonel M'Clintock. He had had always understood that Colonel M'Clinlock was a very able man. He understood that Colonel M'Clintock was getting about £900 a year. His general impression of the case was that there was a difference of opinion upon this question of reconstruction, and that Colonel M'Clintock's views did not happen to be on the side of economy. There was no question that Colonel M'Clintock interfered in the interests of safety, as was stated by the hon. Member who represented the district in which Waltham Abbey was situated. Anyone acquainted with factories knew that military discipline did not apply to those cases, and it would not do to apply military discipline to factories that were supposed to be on a civil footing. Two of the three persons were the inventor of the explosive and the inventor of the machines for producing it, Dr. Anderson and Sir Frederick Abel, so that two out of the three were closely connected with the invention. Anyone could make an explosive that would not give any smoke and that could be fired out of a gun, but the great difficulty was to get an explosive that was safe. Cordite was a tolerably safe article to use, but Colonel M'Clintock was thinking of the safety of Waltham Abbey and of the workmen, and he interfered on their behalf.

MR. CAMPBELL-BANNERMAN: There has been no explosion of cordite at all.

COLONEL NOLAN said, that all these explosives that were used for four or five years went on safely, and then developed faults arising from impurities, because when perfectly pure they were harmless, but after a time there was a certain amount of danger; still, as they must have the explosive, they incurred the danger. There was nothing more natural than that the two inventors should consider, on the whole, that nitro-glycerine was tolerably safe, and should be rather persistent in following their own opinions for its manufacture. He (Colonel Nolan) was on Lord Morley's Committee, and he thought the right hon. Gentleman would recollect that the Committee drew a considerable distinction between Waltham Abbey and other factories, and thought that it should be placed under the control of an artillery officer. The recommendations of the Committee pointed to a difference in the position of Waltham Abbey, and all other Government establishments. It was the profession of an artillery officer to understand explosives, whereas it was not the profession of a practical engineer. No doubt an engineer when placed in contact with explosives would come to understand their nature, but he could not be such an authority as an artillery officer whose profession it was to understand them. Colonel M'Clintock wrote a letter in which he insisted upon certain precautions being taken for the sake of safety. Perhaps he was wrong, but it was not a very great fault, and to be ordered to resign or be dismissed was a very heavy punishment. The Secretary of State for War might consider Colonel M'Clintock was not particularly suited for the post and might be better fitted for some other post, but to drive him away without compensating him in some way for the loss of his office would not only be to do a pretty hard thing, but would have the effect of preventing people in future from interfering on the side of safety.

COLONEL HOWARD VINCENT said, he had been very disappointed that neither the Financial Secretary nor the Secretary of State for War went more fully into the question of the division of work between the Government factories and private firms. It was a matter that received great attention at the hands of the late Mr. Stanhope and the Member for Guildford (Mr. Brodrick). This Vote involved an expenditure of some two millions of money, and it was necessary they should do what they could to spend as much of that in the country as they could. The Financial Secretary told them that encouragement had been offered to private firms to lay down plant to meet the Government requirements, and five large firms in Sheffield had laid out a sum of upwards of half a million sterling in direct response to the Government invitation, therefore it had been very disappointing to them on many occasions at finding the work in the arsenals was rather increasing than diminishing. He could not help thinking that the policy which had been pursued by the War Office in developing and extending the work in the Government establishments was rather detrimental than otherwise to the Public Service; for it prevented manufacturers and capitalists from putting their money into industrial enterprises which would be useful in producing warlike stores for the country. It should be clearly laid down by the War Department what proportion of work should be done in each year by private firms and in the Government factories. In another matter, that of the quick-firing machine gun, the results of recent operations in South Africa had shown these guns would be of enormous use in future warfare. The Maxim Company had laid out a very large sum of money, he believed £1,500,000, in plant, and were making every preparation to turn out quick-firing guns, believing they would be sure of a large number of orders at the hands of the Government; but, instead of that, they found that the Government were turning out quick-firing guns on their own account in the arsenals. He was disappointed also that the Financial Secretary did not take advantage of the opportunity this Vote gave him to tell the Committee the steps which the War Office had taken to ensure that all contracts that were placed with private firms should secure that the articles made should be produced in this country. In the Return he referred to earlier in the evening of contracts with foreigners, it was true they did not see any item for shell placed with France, and he thought it would be well if the Financial Secretary could take this opportunity to tell them that the expenditure of £19,520 up to the 28th of February of last year for shell, placed with a French firm instead of an English firm, was a mistake, and that so far as the War Department was concerned it should never occur again. He would not further trespass on the attention of the Committee, but he did earnestly hope that the Financial Secretary and the Secretary of State for War would bear in mind the enormous sums which private firms expended in plant, and how very discouraging it was when the orders that came in were so few and far between. If it was considered necessary for the safety of the country to have, so to speak, auxiliary arsenals for the supply of warlike materials, then everything should not be turned out from Woolwich Arsenal, a place which might be seized by an invader, in which case the Government of the country would be in a serious position. He hoped the Committee would get a fair and clear statement upon this question; that the Financial Secretary would tell them what portion of the orders for warlike stores required by the Government would be given to private firms, and that he would take the greatest care that no zeal—laudable zeal on the part of the Arsenal officials—should allow that margin and proportion on any ground to be exceeded.

GENERAL GOLDSWORTHY (Hammersmith) said, he had paid great attention to the Debate, so far as listening to it was concerned, and, so far as he could understand, Colonel M'Clintock was dismissed because he considered the proposal to rebuild Waltham Abbey upon the same site would probably give rise to some serious accidents.

MR. CAMPBELL-BANNERMAN said, he wished to state clearly and distinctly that Colonel M'Clintock was dismissed because he dissented from the manner in which the buildings were to be constructed, having assented to it a short time before; and the matter being urgent it was obviously undesirable the reconstruction should be placed under the control of one who had, since he assented to it, disapproved of it.

GENERAL GOLDSWORTHY said, that what Colonel M'Clintock objected to also was the site, and it was only right that an officer in his position should represent his views to a Department like the War Office. He knew that the War Office did not like that; that when an order was given it should be carried out, but he thought that an officer was justified in representing his views where the lives of others were dependent upon him; whether he originally agreed with the others or not, if upon further reflection he thought the lives of the men would be jeopardised then it was his duty to report. As to Colonel M'Clintock's employment there, that was another matter. If the Government had no confidence in him he could not blame them for not retaining him, but at the same time he ought to be properly provided for in a suitable position. He knew it was easy to get along whilst they sailed with the stream, and that they must not make any representations to their superior officers that did not fall in with their views. He hoped that the fears formed by Colonel M'Clintock would not be justified; but if they were justified a very great responsibility would rest upon the Secretary of State for War and those who were his advisers.

MR. CAMPBELL-BANNERMAN said, he thought he ought to add to what he had already said, that whilst this action, this expression of opinion of Colonel M'Clintock was the immediate cause of his being dismissed, they had come to the conclusion that he was not a fit officer for the post, not from anything that in the least degree detracted from his merits, but that he was not the right man in the right place.

*MR. BRODRICK said, he did not rise to continue the discussion, as he thought it was evident that a full discussion before the Report of the inquiry was before them was hardly possible; but he would like to say that before going to Waltham Abbey the name of Colonel M'Clintock was most favourably known in connection with the manufacture of rifles and his administration of the Sparkbrook Factory, and he should be very sorry if the services of Colonel M'Clintock were lost to the Public Service. He would urge, therefore, that under the circumstances it would only be reasonable to allow the Vote to be taken so that they might proceed to the next Vote, which was the Working Vote, and which raised some important questions.

Vote agreed to.

Resolutions to be reported.

Motion made, and Question proposed,

"That a sum, not exceeding £832,600, be granted to Her Majesty, to defray the Charge for the Royal Engineer Superintending Staff, and Expenditure for Royal Engineer Works, Buildings, and Repairs, at Home and Abroad (including Purchases), which will come in course of payment during the year ending on the 31st day of March, 1895."

Mr. CLANCY (Dublin Co., N.) said, he wished, in connection with this Vote, to draw attention to a matter of considerable importance to the City of Dublin. He referred to the conduct of the Secretary of State for War in acting on the advice of the staff of the Sanitary Committee in the matter of the main drainage of the City of Dublin. He (Mr. Clancy) thought that a very brief retrospect would make the matter clear to the Committee. A Bill was passed after much effort and expense on the part of the Corporation of Dublin for the execution of a much needed main drainage scheme. Part of that scheme involved carrying part of the main drainage right under the Pigeon House Fort, which was a building used as a military stores, in the occupation of the Secretary of State for War. In the Act the Secretary of State for War was empowered to put a veto upon the project in case he and his advisers came to the conclusion that carrying the drainage under the Fort would be dangerous to the health of the troops, and he understood that a statement to that effect was made by the military sanitary staff, in consequence of which the right hon. Gentleman put his veto upon the construction. He (Mr. Clancy) did not intend to-night to discuss the question as to whether the right hon. Gentleman's advisers were correct in this matter, or whether the advisers of the Corporation were in the right, but he had to point out that at all events this might be said, that though the advisers of the right hon. Gentlemen were competent gentlemen in their way, the advisers of the Corporation were equally competent and justified the Corporation in pressing this matter on the attention of the Government at every available opportunity. It seemed to him the Government had acted in this matter with very unreasonable delay. He thought the right hon. Gentleman would not need to be told that the urgency of this scheme of main drainage had long since been admitted, and that the condition of the River Liffey, as nearly everyone said, was disgraceful, and it was certainly a very curious thing that the moment an Act of Parliament was passed for carrying out a scheme of main drainage——

The CHAIRMAN: This matter is one that should come up upon Vote 12, and not upon this Vote.

Mr. CLANCY said, he understood the Vote had reference to the engineering department, and with great respect to the Chairman he thought it would be as well to have the discussion upon this Vote.

The CHAIRMAN: There is no money taken for it under this Vote.

Colonel NOLAN (Galway, N.), upon a point of Order, said Item A referred to the Royal Engineering staff, and this Vote was what that staff was paid out of, and surely they might move to reduce their salaries for giving the Secretary of State for War bad advice?

The CHAIRMAN: The matter was referred to the Sanitary Committee, and on that account it should come on Vote 12.

Colonel NOLAN: The Military Sanitary Committee are paid out of this money.

Mr. CAMPBELL-BANNERMAN: The hon. Member can bring it on upon the War Office Vote, in which the Inspector General's salary comes, or upon my salary, or on Vote 12, which includes the payments for the Army Sanitary Committee, for whose advice this matter was referred.

Mr. CLANCY said, there were so many courses open to him that he thought it might be just as convenient if he took the discussion upon this Vote, which was the Vote for paying the men who actually gave the advice.

The CHAIRMAN: I am afraid that would be out of Order.

Mr. CLANCY: I understand the right hon. Gentleman will afford me an opportunity of bringing this matter forward upon the Vote for his own salary?

Mr. CAMPBELL-BANNERMAN: On Vote 12 or Vote 13.

Sir A. ACLAND-HOOD (Somerset, Wellington) said, he wished to move the reduction of the Vote, his object being to draw attention to the question of the drainage of the new barracks——

Sir A. HAYTER (Walsall), on a point of Order, said, he wished to ask a question on Sub-head D, and if a reduction of the Vote was moved he should be shut out?

The CHAIRMAN; That would be so.

*Sir A. HAYTER said, he wished to ask for an explanation of the increase of £2,000 for the fencing and repairs of Government grounds which were let. The cost of fencing and repairs had stood at £3,000 for many years. He had supposed the increase was owing to the large increase in the lands let by Government; but he found that, on the contrary, the income had decreased from £31,500 a year to £26,000; therefore, he should be glad if the right hon. Gentleman would explain why the expense for fencing and repairs had increased this year from £3,000 to £5,000?

Sir A. ACLAND-HOOD said, his object in moving a reduction of the Vote was to draw attention to the question of the drainage of the barracks at the Wellington Lines, Aldershot. These lines had not been repaired since he was at Aldershot, and if a private person built a house, and soon afterwards found that it required to be remodelled in consequence of the defective drainage, he would either have a legal remedy against the builder or he would take care that neither he nor his friends employed the builder again. And this was not a solitary instance of want of intelligence and want of knowledge of ordinary drainage procedure on the part of the Royal Engineers, for it frequently happened that when the Royal Engineers took to building barracks the whole thing had to be re-done. Of course, it was an economy to the Public Service to employ military labour as far as they could, but when it resulted in an expenditure of £3,000 to re-model the drainage, instead of being an economy it became expensive. Another question he wished to call attention to was in regard to the barracks in London. Only so far back as last September a serious outbreak of diphtheria at Wellington Barracks, London, resulted in the loss of many lives. The medical officers in charge of those barracks reported upon the outbreak, and the commanding officer reported upon it again and again. The correspondence went on for three or four months, the medical officers reporting over and over again that the nuisance made the barracks unfit for occupation and the commanding officer also sending in complaints. The medical officers were unanimously of opinion that the drainage in this part of the barracks required entire reconstruction. During the correspondence a distinct undertaking was given that the matter should be temporarily attended to, and that the reconstruction of this part of the drainage should be put upon the Army Estimates of 1894-5. He could not see anywhere in the Estimates that provision was made for remedying the defects. As an owner of a certain amount of cottage and house property, he knew that if he allowed a nuisance of the sort to exist he would be compelled by the Rural Sanitary Authority to put the drains in proper order. He thought the War Office should be under a similar obligation. Nothing was more important than the health of our soldiers, and in London, where the men had fewer opportunities of getting fresh air than they had elsewhere, it was essential that the sanitary condition of the barracks should be made as good as possible. If the right hon. Gentleman would take into consideration, as he would have to do if he remained in Office long, the general condition of the Wellington Barracks he would find that he had a very expensive business to deal with. Only a few years ago a serious fire was caused by the way in which the barracks were built. There was a good deal of outcry in the Press at the time, but nothing had been done to remedy the structural defects. As he thought it was really time that some alteration was made, he moved the reduction which stood in his name.

Motion made, and Question proposed,

"That Item N (Barracks and Rifle Ranges) be reduced by £500."—(*Sir A. Acland-Hood.*)

Mr. CAINE (Bradford, E.) said, he had a similar complaint to that just put forward to make with regard to the Bradford Barracks. The Government appeared to be spending vast sums of money on new barracks, whilst the old barracks that were still in use were allowed to fall into a very insanitary condition. Some time ago he went round the Bradford Barracks with the authorities there, and he therefore knew what their condition was. They were intended to accommodate 240 men, but they were always in a completely congested condition when they were used for depôt work. At the time of the coal strike upwards of 400 men were crowded into them, and even the recreation rooms were used as sleeping quarters. The worst thing at the barracks was the hospital, which was antiquated and practically useless, as it could not be warmed in winter. Certainly if a soldier got bronchitis, or anything of that kind, it would be impossible to put him into the hospital. The old workshops were used as dormitories, and there were practically no workshops or quartermaster's store-rooms. The guard-room was very unhealthy, could not be ventilated, and was never used. The offices were crowded and congested and were altogether unfit for the use of the staff. The plumbing also was all out of order, and during the hard frosts of last winter there was no supply of water for five weeks except from a stand-pipe outside. There were no stables for the officers' chargers, which had consequently to be stabled at a liveryman's in the neighbourhood. One man, who said he had had 20 years' experience of barrack life, had told him that he had never been in such bad barracks as those at Bradford. He (Mr. Caine) hoped the right hon. Gentleman would put these barracks into decent order, and so get rid of the scandal which now existed.

Sir F. FITZWYGRAM (South Hants, Fareham) said, he wanted to make an inquiry respecting the proposal to re-model the drainage of the Wellington Lines at Aldershot. He wanted to know whether the engineer had forgotten to drain the lines or whether the work was badly done? Some years ago, when he was Inspector of Cavalry, the whole of the barracks at Windsor were pulled to pieces, and yet he saw that a large sum was now needed for reconstructing the drainage. He wanted to know what possible ingenuity on the part of the engineers, who had never been very cheap in the execution of their work, could render it necessary to re-model the drainage of perfectly new barracks? There was the case of the Government House at Portsmouth, which was built about 12 years ago and occupied for a year or two by Prince Edward of Saxe-Weimar. When Sir George Willis went there with a young family they all got ill, and all the drainage had to be taken up. When the Duke of Connaught went there a few years afterwards Her Majesty sent down a special expert to report on the drainage. The expert condemned the whole system, and every single item was taken to pieces again. He wanted to know what the system of the Royal Engineers could be when it should be necessary to have three different drainage systems adopted in a single house in a period of 12 years? If he got a sensible answer to that question he should be very much surprised.

Sir H. FLETCHER (Sussex, Lewes) said, he wished to join in the appeal which had been made by the hon. and gallant Member for Somerset (Sir A. Acland-Hood) with regard to the Wellington Barracks. As an old Guardsman, he knew that for some time these barracks had been in a very unsatisfactory state. The health of the Guardsmen ought to be one of the first things to be considered by the War Office authorities. Their duties confined them to London during the greater part of the year, and it was well known that, owing to the night-work they had to do in the immediate neighbourhood of St. James's Park, they suffered more from pulmonary complaints than men in any other portion of the Army. He trusted that the Secretary for War should take immediate steps to put the Wellington Barracks into a proper sanitary condition.

Mr. HANBURY said, the question of the drainage of public buildings was one that did not affect the War Office only, but it affected the War Office particularly, inasmuch as the House had recently voted very large sums of money to the War Office to enable them to put the barracks into proper order. He thought the time had come when the House should be informed what use had been made of that money. Lord Wolseley the other day said that the £4,000,000 that had been spent would be a mere drop in the bucket compared with the expenditure that would be necessary if the barracks generally were to be put into anything like a sanitary condition. The question was one of the greatest importance, inasmuch as the lives of our soldiers depended upon the sanitary state of the buildings in which they lived. Up to a few years ago the state of the barracks at Malta and Cape Town was worse than anything in this country. He knew that small sums had been spent upon those barracks year after year, but he thought that there ought to be some distinct assurance from the Secretary for War that they were at last in a sanitary condition. The hon. and gallant Gentleman (Sir F. FitzWygram) had rather blamed the engineers. He (Mr. Hanbury) believed the engineers were to blame, but there were others who were also to blame. He had never yet been able to ascertain who was the particular officer who was responsible for the drainage of the barracks. There appeared to be three sets of officers who were responsible. Under one paragraph of the Regulations the principal medical officer in a district was responsible for the whole of the arrangements in his district, but every medical officer who had to deal with any barracks had to report as to their sanitary condition. There was also a special sanitary officer whose precise title he did not remember, so that there were three sets of men who were responsible. But on whose shoulders could the blame be laid for the insanitary condition of any barracks? He was not sure that the blame could be laid on the medical officers. He was told that when new barracks had to be taken over by a Board of Officers, the engineer officer, who had possibly designed the building, sat on the board, but the medical officer was not allowed to have a seat upon it, although he would have to be responsible for the sanitation of the barracks. It seemed to him that there was a strange shirking of responsibility in the matter. He was certain that, unless some definite principle was arrived at of making the right person responsible in these matters, barracks would remain in an unsanitary condition. He hoped the Secretary of State would be able to assure the Committee that that would be done.

Mr. CAMPBELL-BANNERMAN said, that the drainage works in connection with the Wellington Lines would be undertaken at once. With regard to the married quarters, the recommendations of the commanding officer in respect to them had all been carried out. As to the Government House at Portsmouth, no doubt that was a somewhat remarkable building in many respects; but he would remind the Committee that there were experiences everyone underwent in their own houses. No sooner did they get the drainage re-modelled and arranged by one high authority than another declared it must be radically altered. They were working on in these sanitary improvements as well as they could, and this year the works at several barracks, including Belfast, Canterbury, and Windsor, would be taken in hand.

*Sir F. S. POWELL (Wigan) said that, as one who had been actively engaged on the Police and Sanitary Committee, he desired to impress on the right hon. Gentleman the necessity for attending in the most careful manner to the sanitary condition of the barracks. It was not long since they had grave complaints as to the condition of the barracks in Dublin, and he did not think the discredit had been removed as it ought to have been removed. He had the honour of the acquaintance of some of the military officers at Shoeburyness, and complaints had been made to him that the condition of the barracks owing to certain works in the neighbourhood was not favourable to the distinguished corps stationed there. He was also aware that the barracks at Bradford, where he spent part of the autumn, was not what it ought to be. He, therefore, hoped the right hon. Gentleman would give the matter his most earnest attention.

Mr. CAMPBELL-BANNERMAN appealed to the Committee to agree to the Vote now, and he would answer anything left unattended to on the Report stage.

GENERAL GOLDSWORTHY (Hammersmith) said, there were several Members still who wished to speak on various matters connected with the Vote.

*MR. WOODALL said, that it was of the extremest importance that the Vote should be obtained that night. There would be ample opportunity for discussion on Report.

CAPTAIN NAYLOR-LEYLAND (Colchester) rose to call attention to the condition of the barracks at Colchester, about which, as the right hon. Gentleman would recollect, he had asked a considerable amount of questions.

It being Midnight, the Chairman left the Chair to make his report to the House.

Resolutions to be reported To-morrow; Committee also report Progress; to sit again To-morrow.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 3) BILL [*Lords*]. (No. 284.)

Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 4) BILL [*Lords*]. (No. 285.)

Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 5) BILL [*Lords*]. (No. 289.)

Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

GAS ORDERS CONFIRMATION (No. 1) BILL [*Lords*].—(No. 288.)

Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

GAS ORDERS CONFIRMATION (No. 2) BILL [*Lords*].—(No. 286.)

Reported, without Amendment [Provisional Orders confirmed]; to be read the third time To-morrow.

WATER ORDERS CONFIRMATION BILL [*Lords*].—(No. 283.)

Reported, with an Amendment [Provisional Orders confirmed]; as amended, to be considered To-morrow.

MESSAGE FROM THE LORDS.

That they have agreed to—

Local Government (Ireland) Provisional Order (No. 13) Bill,

Injured Animals Bill, changed from Police (Slaughter of Injured Animals) Bill,

That they have passed a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under the Tramways Act, 1870, relating to Barrow-in-Furness Corporation Tramways, Liverpool and Walton-on-the-Hill Tramways, and Liverpool Corporation Tramways (Extensions). [Tramways Orders Confirmation (No. 1) Bill [*Lords*].]

HOUSE OF LORDS OFFICERS.

That they communicate a Copy of the First Report, &c. from the Select Committee appointed by their Lordships in the present Session of Parliament on the House of Lords Offices, as desired by this House.

TRAMWAYS ORDERS CONFIRMATION (No. 1) BILL [*Lords*].

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 306.]

HOUSE OF LORDS OFFICES.

Ordered, That the Reportof the House of Lords Offices, communicated from the Lords [this day], be printed. [No. 201.]

SUPPLY—REPORT.

Resolutions [4th July] reported.

ARMY ESTIMATES, 1894-5.

1. "That a sum, not exceeding £74,400, be granted to Her Majesty, to defray the Charge for the Pay and Miscellaneous Charges of the Yeomanry Cavalry, which will come in course of payment during the ending on the 31st day of March 1895."

2. "That a sum, not exceeding £804,000, be granted to Her Majesty, to defray the Charge for Capitation Grants and Miscellaneous Charges of Volunteer Corps, including Pay, &c. of the Permanent Staff, which will come in course of payment during the year ending on the 31st day of March 1895."

3. "That a sum, not exceeding £631,100, be granted to Her Majesty, to defray the Charge for Transport and Remounts, which will come in course of payment during the year ending on the 31st day of March 1895."

Resolutions agreed to.

House adjourned at five minutes after Twelve o'clock.

HOUSE OF LORDS,

Friday, 6th July 1894.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 12) BILL.—(No. 122.)

COMMITTEE.

Order of the Day for the House to be put into Committee, read.

THE CHAIRMAN OF COMMITTEES (The Earl of MORLEY) said, before the Bill went into Committee it would be convenient if the noble Lord in charge of the Bill would give some explanation with regard to it. He had no desire to oppose the Order; but as it was of a more than usually important character, the attention of the House should be called to it. The Order transferred to the London County Council certain powers under the Local Government Board Act, 1888, now vested in the Commissioners of Police, in reference to common lodging-houses in the Metropolis.

*LORD HAWKESBURY said, the Order was made under Section 10 of the Local Government Act, 1888, at the request of Her Majesty's Principal Secretary of State for the Home Department, and it transferred to the London County Council the powers, duties, and liabilities of the Commissioner of Police of the Metropolis, as the Local Authority for executing within the administrative County of London the provisions of the Common Lodging Houses Acts, 1851 and 1853. The Draft Order had, in accordance with the Act, received the approval of the Commissioner of Police. The Commissioner of Police for the Metropolis was originally the local authority for the execution of the Common Lodging-Houses Acts within the whole of the Metropolitan Police District, which included many Urban and Rural Districts outside the Metropolis. The Public Health Act, 1875, constituted all Urban and Rural Sanitary Authorities throughout the country the Local Authorities for executing its provisions relating to common lodging-houses. In order to ensure uniformity of administration it had been thought advisable to make the Chief Local Authority in London—*i.e.*, the London County Council—the authority as regarded the common lodging-houses, instead of giving those powers to the Sanitary Authorities—*i.e.*, the Vestries and District Boards. The right of free access by the police to common lodging-houses was preserved by the proviso to Article 3 of the Order.

THE MARQUESS OF SALISBURY: The only point which it occurs to me to notice about this remarkable Provisional Order is that among the unrepealed provisions of the Common Lodging Houses Act, 1851, there are some that are very important in reference to the compulsory taking of land and the building of lodging-houses by the Local Authorities. I do not say that those powers ought not to be lodged in the London County Council; but I think it would have been better if the matter could have been dealt with in some other form, so that it might have been brought before Parliament. It is a very considerable step. I do not know whether there is any mode of sending it to a Committee of this House. I certainly should have thought it would have been more in accordance with our duty to scrutinise such a transfer of powers very carefully, even if in the end we saw no objection to its being made. I see that my observations have created an amount of disturbance among noble Lords representing Her Majesty's Government, which would signify that they are not aware of what a large piece of legislation is before the House at this moment.

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY): My Lords, I confess I have not mastered the contents of all the Local Government Provisional Orders on your Lordships' Table at this moment, and I was not aware that this poison lurked within the Bill which the noble Marquess has indicated. For my own part, though I may be prejudiced in the matter, it seems a perfectly rational provision; but, of course, if the noble Marquess wishes with regard to future possibilities to refer it to a Committee, it is not possible for the Government to refuse it.

THE MARQUESS OF SALISBURY: I think, on the whole, as our attention has only just been drawn to it by the noble Lord the Chairman of Committees, it would be better for the matter to be put off for a day or two. That would seem to be reasonable.

THE LORD CHANCELLOR (Lord HERSCHELL): It will be postponed to Thursday.

Committee put off to Thursday next.

ALIENS BILL.

BILL PRESENTED.

THE MARQUESS OF SALISBURY, in drawing the attention of the House to the exising law with respect to aliens, and presenting a Bill, said: My Lords, I rise, not as an opponent of Her Majesty's Government, but in the capacity of a private Member of this House, to propose a Bill which is to vest more power in the hands of the Government. The powers I propose in this Bill to vest in the Government are not new or unknown. They are powers that are possessed by other countries, and which it appears to me, as time goes on, the exigencies of the present circumstances almost force the Government of England to assume. Of course, I do not imagine that if the Government do not approve of this proposal, that without their approval, especially at this time of the year, such a measure as this can pass. Still, I thought it better that a proposal of this kind should be made by an independent Member, because there is always a certain invidiousness attaching to a proposal on the part of the Government to take more powers themselves. My Lords, the Bill that I have to lay before the House is, then, a Bill dealing with the existing legislation as to aliens, and its purpose is to place more power in the hands of the Government with respect to aliens. It consists of two parts. The first part deals with a question which has been a great deal discussed of recent years—namely, the dealing with destitute aliens who are proposing to land upon our shores. Very much attention was drawn to this subject some years ago, and there was some Parliamentary discussion and a Committee of the House of Commons considered the question. That Committee fully recognised the injury which a large number of destitute aliens would inflict upon society, especially upon working class society, in this country. They spoke in somewhat strong terms of the effect of the immigration of such aliens, the fact being that the aliens who stay here are necessarily the least independent, and therefore, in some points of view, the least desirable of the immigrants, the better class of them having hitherto passed over to the United States. The Committee of the House of Commons in 1889 told us that the state of the parishes in the East End indicated that there was an increase of pauperism, due to the crowding out of English labour by foreign immigrants; that they believed that this foreign immigration had a deteriorating effect upon the moral, financial, and social conditions of the people; that the Whitechapel Guardians deplored the substitution of a foreign for the English population, and said that the result of such substitution was the lowering of the general condition of the people, and the Committee concluded by advising measures of prohibition. The Committee considered what those measures should be, and came to a rather remarkable conclusion. After a number of recommendations of a more modified kind, they added at the end—

> "While your Committee see great difficulties in the way of enforcing laws similar to those in the United States and certain other countries against the importation of pauper and destitute aliens, and while they are not prepared to recommend such legislation at present, they contemplate the possibility of such legislation becoming necessary in the future, in view of the crowded condition of our great towns, the extreme pressure for existence among the poorer part of the population, and the tendency of destitute foreigners to reduce still lower the social and material condition of our own poor."

After that recommendation, perhaps I shall be asked why I have thought that it is now necessary or desirable to introduce the prohibition in which the Committee saw great difficulty. Well, since that time five years have passed, and several circumstances have occurred which lead me to think that the time which the Committee foresaw has come, and that it is desirable that the power which the United States has taken to itself in so large a measure should be assumed in some degree by the Government of the Queen. In the first place, the flow of these alien immigrants continues unchecked, or is rather increasing. I find that in the six months ending June 30, 1891, the total number of alien immigrants who were not *en route* for

America—that is to say, who were to stay in this country—was 15,900. I have not been able to obtain the figures for the month of June just concluded, but the numbers for the month of May give 16,000 as the total number, and if, as is generally the case, June has a full proportion in comparison with other months, there would not be less than 20,000 in the last six months. That shows that the stream is growing rather than diminishing in force. Your Lordships will, of course, naturally say that 20,000 is not a large number compared with the population of this country, and if the aliens were spread evenly among the population of this country, I should say it would be a matter hardly worth considerating. But that is not the case. They are concentrated in a comparatively few parishes, and I think there can be little doubt that they increase the necessity for poor relief and lower the standard of living of the population amongst whom they settle. We have a clear and special right to object to destitute aliens being sent over to this country, because we are the only nation who by law succour those who are in a state of destitution, and we have a right to say that we will confine our succour to those of our own people who fall into destitution, and we must decline to accept the destitution manufactured in our countries and to pay our money in order to succour them. But there is not only the increase, whatever it may be—it is difficult to find out—in the actual burden of the poor rate, produced by the necessity of succouring those destitute aliens; that may be small or large, but there is a much wider effect. It is, I believe, a well-known law in political economy that the fall of prices is affected by the low price of even a very small proportion of the total quantity offered for sale, and that prices will be generally lowered by the appearance in the market of even a very small amount of the goods which are under consideration. I believe the same thing applies to labour, and the fact that these destitute aliens offer their labour for prices which are wholly inconsistent with English habits and English notions of a livelihood does tend to drag down the wages of unskilled labour in the denser parts of the population, to increase their misery, to make it more difficult for them to obtain a living, and in the long run to add to the burdens which the ratepayers have to bear. So much unwisdom has been talked about the living wage that I hardly dare to refer to the subject, and I certainly would be very far indeed from advising any interference of Parliamemt artificially to raise wages in order to secure a living wage. However strong our views in that matter may be, it does not interfere with our feeling that it is a matter of the profoundest importance not only to the people themselves who suffer, but to the whole community, that as far as possible all men should have a wage sufficient to maintain them in decency and health. It may not be possible—very often it will not be possible—but it must always be a supreme object of hope and desire, and we may fairly protest against any artificial action which tends to lower wages, and therefore makes a living wage more difficult to obtain. This free immigration of destitute aliens is, to my mind, an interference of that kind. We have a right to say that our system of poor rate and our social system is for ourselves and that we will not receive a destitute population which will lower the standard of our own population and increase the burden of relief we have to bear. But this has become a much more clearly imperative question since the action of the American Government has become so much more decided. This policy is quite new with the United States. It was only in 1882 that they resolved that they would not admit into their territories persons likely to become a public charge; but since that time, year after year, new Acts have been passed, each exceeding the former in stringency, and in 1893 an Act of Congress was passed which imposed the severest precautions in order to prevent breach of the previous laws of the United States against the admission of paupers and persons likely to become a public charge. Of course, I am well aware that the United States have two very separate objects in view. One object has been to keep out contract labour, but that is a subject which belongs to Protectionist policy and is not a subject we can deal with in this country. But, besides that, they have taken great pains to exclude pauper and destitute aliens, and the fact that they have done so of course makes our liability to immigration of this kind much more pressing. We are in the position of being half-way down the drain, and if the drain is stopped at the bottom we have an overflow at our point. When the drain is open it does not matter so much how much passes through; but now I am afraid that the United States refusing to receive these people will make the pressure upon our shores more heavy, and make it more necessary that we should have the requisite power in order to prevent immigration of this kind. Immigration of this kind is to a certain extent desultory in its character. There is a steady flow, which I have shown your Lordships is increasing; but besides that there are, owing to famines and social misfortunes of other kinds, sometimes sudden rushes of immigration, which strain very severely the machinery of our Poor Law, and lessen still more the chances which the unskilled population have of obtaining necessary employment. Now, the advantage of powers of the kind I propose being placed in the hands of Her Majesty's Government is not necessarily that they should often be employed—I dare say that they will be very seldom employed; but if it is known that there are the same powers here as there are in the United States, there will not be the same tendency to direct streams of destitute alien immigration from various parts of the Continent to the shores of this country. I have, therefore, proposed here several provisions with regard to certain ports to be specified by Order in Council at which Inspectors of the Board of Trade may inspect immigrant passengers and may prohibit the landing of any alien—these words are taken from the American Act —who, in his opinion, is either an idiot, insane, a pauper, a person likely to become a public charge, or a person suffering from a dangerous or infectious disease. That law is now in force in the United States, and if it is necessary in the United States, where the outlets are so great and the opportunities of employment are so large, where the effect of any particular element of a qualifying character on the population is necessarily so comparatively small, surely these laws and powers ought still more to be in the hands of the Representatives of Her Majesty's Government in this country. That is the proposal which I wish to bring under your Lordships' consideration with respect to destitute aliens; but recent events have brought before our minds another class of aliens of which this country has for a long time past been unfortunately the resort. The world has been horrified by the tragic events that have taken place, and these tragic events have been merely, as it were, the culmination of a series of attempts, sometimes successful, sometimes unsuccessful, but which never could do anything but draw down upon them the denunciation and horror of all civilised men. The worst part of it is that these enterprises, so far as we can judge, are to a great extent prepared and organised on this soil. So far as we know much of the material products by which these crimes have been effected are manufactured here. We have had indications of that again and again in the discoveries which our police have made. We know there are large clubs of persons in this country, or there have been, in which these murderous plots have been hatched and brought to completion; so that now England is to a great extent the headquarters, the base, from which the Anarchist operations are conducted, the laboratory in which all their contrivances are perfected. We alone, I believe, among the nations of Europe do not give to our Government the power of removing aliens from our shores. Every other Government possesses it. We have always shrunk from it for a reason which is highly honourable to our history—namely, that we have always loved to consider this island as the asylum of those who are defeated in political struggles; and as the vicissitudes of political supremacy followed one after another, when Republic chased out King, and King chased out Republic, this island was always open to the defeated party as a City of Refuge, where their safety could be assured, and where they could rest from their danger and their fears. But, my Lords, the course of events has caused an entire change in that idea of the right of asylum. Those who reach our island now are not the men to whom we offered asylum in old times. You may agree with such men as Garibaldi or Kossuth or any other supporters of insurrectionary movements or not, but it is an insult to them to mention their names in the same breath as the men who raise our horror to-day. It is the mere clinging to a tradition, of which the bare pretence survives, to say that because we have always granted the right of asylum to patriots and rebels, however mistaken they may have been, therefore we should continue to grant the right of asylum to those who live in a perpetual conspiracy of assassination. My Lords, I do not mean to say the danger we incur is very great—probably it is not—and I am not speaking so much of the convenience of our own country, though that has a right to be considered. I know that in foreign countries this weapon, this power of expelling aliens, is one of the principal resources on which they depend, because, not invariably, but very frequently, it is aliens who are guilty of these crimes; it is men who are separated from their country and home; men on whom the public opinion of their fellow countrymen has ceased to work; men who have no longer to regard the good esteem of their relations and friends; men on whom no check applied by neighbours, friends, relatives, or countrymen remains. I believe, therefore, that we ought to possess this power, even for our own convenience, and that if it were not for this tradition of the right of asylum we should have possessed it long ago. But there is a much stronger reason. It is impossible, while events of this kind succeed each other, that our allies and other nations upon the Continent should not look with indignation, if not with a stronger feeling, upon a country where enterprises of this kind can be and are safely organised, and should feel, each Government for itself, with its own danger before it, that the danger of this most odious attack on civilisation that history records is exaggerated to an enormous extent by the absolute immunity which we practically offer to the contrivers of these crimes who reach this country and assemble in this city. I feel that not for our own convenience only or mainly, but as part of our duty to the commonwealth of nations to which we belong, as part of our duty to that common civilisation which is attacked altogether wherever it is attacked at all, we owe it to them that we should not be behind them in the precautions which we take against the organisation of these atrocious crimes, that we should adopt the measures of safety which have commended themselves to all other nations, and should not allow the mere survival of a feeling, however estimable and noble it was in the past, to protect these enemies of the human race, whom no one among us would wish to defend. My Lords, I propose in this Bill to revive certain powers which were conferred on Her Majesty's Government in 1848 to a limited extent—that is to say, I propose that the Secretary of State shall have the power of expelling

> "any foreigner whose presence in this country is either dangerous to the public peace here or is likely to promote the commission of crimes elsewhere."

If the foreigner refuses to go he will be liable to certain punishment — a month's imprisonment in the first place, and a year's imprisonment in the second. But the effect to which I should look forward in the possession of such a power is a great diminution in the audacity of the criminals, whom I am afraid we still harbour among us—at all events, a great increase in the care with which they would avoid the commission of any acts or organisation of any undertaking which would make us in any degree the accomplices or privy to the crimes they are levelling against other nations. I have, as I have said, brought this Bill forward because I think it is better brought forward by an independent Member. I do not affect to believe it could be carried against the Government of the Crown. We might carry it here; we certainly should not carry it elsewhere; and, therefore, if the Government of the Crown decline to accept these powers, I am not prepared to force the powers upon them, even if I possessed the ability to do so. But it seems to me that in the presence of the terrible events of which this year and some years past have been witness, the time has come when we must not allow it to be said that we offer special facilities and practically special assistance to assassins.

Bill to give certain powers in respect to aliens—Presented (*The Marquess of Salisbury*).

THE EARL OF ROSEBERY: The noble Marquess has brought before your Lordships two questions of singular interest—one, perhaps, more immediately pressing in its character than the other, but both of them problems which have, at all events, engaged the attention of all thinking politicians within the last few years. With regard to what he said about the exclusion of destitute aliens, I am not prepared to offer much objection. I myself have always thought that we are hampered too much by traditional watchwords about Great Britain being the asylum open to all nations and by arguments drawn from the immigration into this country after the Revocation of the Edict of Nantes and so forth, which are not practical issues in considering the question as it is forced upon us at this time. I myself do not think that it is appealing to us in so urgent a manner as the noble Marquess seems to think, and I am rather of opinion from what he said to-night that he has introduced the subject with a view to making his Bill with respect to aliens logically complete, rather than with any idea that there is any particular urgency for it. But what I do say is this: that if all nations adopt legislation—and I believe all nations have adopted some legislation—for keeping out immigrant aliens who may become chargeable or noxious to the State which harbours them, I cannot but foresee that with measures taken against particular classes in populous countries on the Continent of Europe the issue of these circumstances altogether might be that we should become the dunghill of the world with regard to the waste population shot upon our shores. That may seem a fanciful fear, but to my mind it is not at all fanciful. We have to regard the populations which it is desired in some countries to expel, we have to consider whither it is that these populations direct themselves, and what issue they can probably find for themselves. When we consider all these points together, we cannot but come to the conclusion that there is a possible, though not, as I believe, an immediate, danger of our country being flooded with an undesirable class which it would be to the interests of all persons in the nation to exclude. To that extent I go with the noble Marquess. I do not believe the case to be urgent, but I do not believe it to be one to be disregarded. Whether in any case at this period of the Session, or in the present condition of Parliamentary business, either side of the House can hope practically to deal with so large an issue it is not for me to say, but I can assure the noble Marquess on behalf of my colleagues and myself that we will give his propositions, when we have an opportunity of seeing them in the Bill, our most attentive consideration. My Lords, I now come to the second part, and by far the most important part, of the speech of the noble Marquess. No one can deny that every word which falls from the noble Marquess whether in or out of Office has a peculiar weight. He has occupied the highest posts under the Crown, and more especially that distinguished post which is considered by foreign countries as representing the official voice of the nation. He has also a predominance in this House which gives him an oracular force when he speaks within these walls. It was therefore with the greatest regret that I heard the line which the noble Marquess took with regard to the question of conspirators within these islands. It was with the deepest regret that I heard him lend the weight of his authority to the supposition that we are the main focus for these disastrous conspiracies abroad, and give support, which I cannot help thinking will be most deleterious in its effects, to the contention of many foreign journalists, irresponsible in themselves, and I fear animated by no good feeling towards this country, that we are the nation which has specially fostered the anarchial plots against the lives of foreign Sovereigns and statesmen. Before the noble Marquess gave the weight of his authority to such a statement he ought, I think, to have been very careful to cite the authority on which it was founded. He brought in the recent disastrous attempt which we have all so deeply mourned on the Chief of the State in France. Where was that crime planned? The noble Marquess asserts that it was planned in England.

THE MARQUESS OF SALISBURY: It is stated so.

THE EARL OF ROSEBERY: All we know is that the assassin came from Cette, where he had accomplices, and where he had spent a considerable time; but is there any evidence, except the mere gossip of the Press, that this man came from England, prepared his crime in England, or that England is in way responsible for it? That is the question. I do not intend to enter now into the question as to whether warrants should issue enabling the Secretary of State to remove from our shores aliens reputed to be dangerous to our State or to foreign nations; but nothing more disastrous has been said in or out of Parliament, nothing more likely to complicate our foreign relations—which the noble Marquess, I have always thought, has been anxious to maintain on the most amicable footing—than the fact that the late Prime Minister and Secretary for Foreign Affairs has risen in this House and impeached his own country as a harbour of foreign assassins. I regret it—I deplore it. I hope when the Marquess comes to a fuller and a calmer consideration he will see that the language which he used covered far too large an area, and that it cannot be justified as representing to foreign States a true logical or well-founded description of our position with regard to foreign conspirators. Let the noble Marquess remember another circumstance. Why is it that many of these criminals are sometimes found on our shores? Because they are actually shipped here by the States which complain of their presence. It must have often happened to the noble Marquess, when Secretary for Foreign Affairs, as it has happened to me, to find that men expelled from the territory of a neighbouring country are brought direct by the orders of that Government to the very port of embarcation and shipped on board a vessel that is bound for the British shores. I confess that where that is so, and where these misdemeanants are thus brought to England, I do not consider that the responsibility lies with Great Britain alone. I regret the presence of such persons on our shores; I regret that some of their crimes should possibly be concerted here; but I cannot think that the country to which they are sent and which unwillingly receives them is to be considered as more responsible than the country which wishes to expel them. I hope that the noble Marquess will, on consideration, think it necessary to modify very considerably the arraignment which he has pronounced against this country. I am bound to say I think it will produce a most disastrous effect on the continent of Europe. We have—at all events, I have, and I do not doubt that my noble Friend the Secretary of State for Foreign Affairs has also—always contended that we are not specially the harbour of these criminals. We contend that we do our best to supervise and arrest their proceedings. We contend that where we are cognisant of them—and we believe that our detectives are at least equal to those of foreign countries—we have been the means of preventing their nefarious designs coming to completion; and it is, therefore, with the most profound regret that I heard the noble Marquess adopt so different a tone and attitude. I hope that we shall be able to reassure foreign States, in spite of that potent voice and authority on the question, that we do not harbour, and that we do not largely conceal, these assassins—certainly not to a greater extent than do the other countries themselves. My Lords, with these few remarks, which have been forced from me most unwillingly by the attitude of the noble Marquess, I conclude by saying that we will receive the proposals contained in the Bill with the most anxious desire to meet them in a friendly spirit.

THE MARQUESS OF SALISBURY: I do not know whether I have a right of reply, but I must point out to the noble Lord that I never said we were willing harbourers of these villains. All that I said was that the fabric of our laws is insufficient to enable us to provide that security against our unwilling reception of them, of which I know foreign nations have so often complained. The noble Lord says that sometimes they are sent over to us by foreign nations. That is perfectly true. I remember a case four years ago—and as the Foreign Minister and the Ambassador are both dead there is no indiscretion in mentioning it to the House—there was a man named Hartmann who made an attempt against the life of the Emperor of Russia. The French Government at that time did exactly what the noble Lord has said. They took Hartmann down to Boulogne and sent him over to this country. But if we had possessed the power I am now asking for we should not have allowed him to remain here; and it is precisely to prevent any such accusations as this, which the noble Lord has said that I am making, that I am asking for this additional power to be given to the British Government. I could understand the reproach of the noble Lord if I were asking for anything exceptional and unusual; but what is exceptional and unusual is that we do not possess the power; we stand alone among other nations in not possessing it. Though I quite agree with the noble Lord that Government after Government has made every effort which, in the state of our law, it could do to prevent this country from becoming a harbour of these assassins, yet, so long as the Legislature does not take the precautions which all other countries consider necessary, at all events it furnishes a plausible ground for the accusation that Great Britain is not doing its utmost to repel these assassins. I utterly repudiate the alleged arraignment which I am said to have made against my own country. I believe the utmost efforts have always been made in this country to prevent these villains from being harboured here. But I do say this—and it is why I offer this Bill—that the state of our law is defective, and that, consequently, our Governments, who, I believe, have all had the most upright and anxious intentions in this respect, have not been able to act up to those intentions, and have, most unwillingly, given a security to these assassins which I am very sorry that they should possess at the hands of any nation.

THE SECRETARY OF STATE FOR FOREIGN AFFAIRS (The Earl of KIMBERLEY): My Lords, I am sure that we on this side of the House have been most glad to hear the explanation which the noble Marquess has now given, and we most fully and willingly accept the view which he has just presented to the House. But I cannot help saying, after the remarks of my noble Friend beside me, that the noble Marquess, unintentionally, I have no doubt, did say that the plots which have produced the late terrible results on the Continent have been mainly hatched in this country.

THE MARQUESS OF SALISBURY: I do not know whether I said "mainly," but I certainly saw it stated—and I believe on good authority—that the plot was arranged here.

THE EARL OF KIMBERLEY: I do not want to press the matter further. It was that which aroused in us a feeling of deep regret. I do not know on what information the noble Marquess founds that accusation, or that it is by any means well founded. If the noble Marquess had said that the absence of any power in this country to remove persons who might be dangerous in foreign countries had given rise to the belief that plots were largely hatched here, I should have thought that was a legitimate and fair argument. But he did, unfortunately, give the weight of his great authority to the statement that these plots were largely hatched here. That is a most grave statement. I am certain—though my experience, compared with that of the noble Marquess is but small—that no one can underestimate the effect which such a statement will have throughout Europe. The explanation which the noble Marquess has now given I most entirely accept, and I trust that foreign Governments who may notice what has passed on this occasion will direct their special attention to that explanation; and that, if the noble Marquess used any words which went beyond those given in the explanation, those foreign Governments will not regard them as his deliberate opinions, but rather as observations which have slipped from him, without intending them or considering their full effect.

Bill read 1^a; to be printed; and to be read 2^a on Friday next. (No. 155.)

LARCENCY ACT AMENDMENT BILL.
(No. 136)

SECOND READING.

Order of the Day for the Second Reading, read.

THE LORD CHANCELLOR (Lord HERSCHELL), in moving the Second Reading, said: My Lords, the object of this Bill is to make a small but important change in the Criminal Law of this country. As the law now stands property may be stolen anywhere outside England and received in England with the full knowledge that it has been stolen, without the person so receiving it being amenable for any offence in this country. A person, in those circumstances, may in fact hold here the stolen property without being subject to any proceedings under the Criminal Law of England. The view taken by the Judges has been that, inasmuch as a person can only be punished here for receiving with a guilty knowledge goods which have been feloniously stolen, and inasmuch as, outside this country, there is no such thing as "felony," a person in England cannot be held to have feloniously received goods which have been feloniously stolen abroad. That is a technicality of an extreme kind, and one which I think your Lordships will agree ought not to stand in the way of justice. The proposal in this Bill, therefore, is that if goods have been stolen abroad and are brought to this country under circumstances which, if the offence were committed here, would render the receiver liable to conviction under our Criminal Law of guiltily receiving them, such person shall no longer be able to escape on the mere technicality at present existing.

Moved, "That the Bill be now read 2^a."—(*The Lord Chancellor.*)

LORD HALSBURY : I entirely concur in what my noble and learned Friend has said. With regard to what he has said about the interpretation of the present law by the Judges, I cannot help thinking that they are right, because the words of the Act are "where goods have been knowingly received being feloniously stolen." The Judges, therefore, could hardly have done otherwise than they have done.

THE LORD CHANCELLOR (Lord HERSCHELL) : It is scarcely material to argue that now, though if the case were argued at the present day the law might receive a different interpretation, and the matter might not have been dealt with on the technicality merely, but upon the nature of the act done. However, if it is considered that the Bill is necessary, whichever interpretation is correct, that cannot oppose any impediment in its way.

Motion agreed to ; Bill read 2^a accordingly, and committed to a Committee of the Whole House on Monday next.

INJURED ANIMALS BILL.—(No. 134.)

Returned from the Commons with the Amendments agreed to, with an Amendment.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 7) BILL.—(No. 118.)

House in Committee (according to Order) : Bill reported without amendment : Standing Committee negatived ; and Bill to be read 3^a on Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 9) BILL.—(No. 119.)

House in Committee (according to Order) : Bill reported without amendment : Standing Committee negatived ; and Bill to be read 3^a on Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 10) BILL.—(No. 120.)

House in Committee (according to Order) : Bill reported without amendment : Standing Committee negatived ; and Bill to be read 3^a on Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 19) BILL.—(No. 128.)

House in Committee (according to Order) : Bill reported without amendment ; Standing Committee negatived ; and Bill to be read 3^a on Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (POOR LAW) BILL.—(No. 95.)

House in Committee (according to order) : Amendments made : Standing Committee negatived ; the Report of Amendments to be received on Monday next.

ELEMENTARY EDUCATION PROVISIONAL ORDERS CONFIRMATION (BARRY, &c.) BILL [H.L.].

Amendments reported (according to Order), and Bill to be read 3^a on Monday next.

PRIZE COURTS BILL [H.L.].—(No. 56.)

Read 2^a (according to Order) ; Amendments made ; Bill passed, and sent to the Commons.

NOTICE OF ACCIDENTS BILL.—(No. 145.)

Read 3^a (according to Order), with the Amendments, and passed, and returned to the Commons.

OUTDOOR RELIEF (FRIENDLY SOCIETIES BILL.—(No. 146.)

Read 2^a (according to Order), with the Amendments, and passed, and returned to the Commons.

BISHOPRIC OF BRISTOL ACT (1884) AMENDMENT BILL.—(No. 147.)

Read 3^a (according to Order), and passed.

WILD BIRDS PROTECTION ACT (1880) AMENDMENT BILL.—(No. 148.)

Read 3ª (according to Order), with the Amendments, and passed, and returned to the Commons.

COAL MINES (CHECK WEIGHERS) BILL [H.L.].

A Bill to amend the provisions of the Coal Mines Regulation Act, 1887, with respect to check weighers; was presented by the Earl of Chesterfield; read 1ª; to be printed; and to be printed; and to be read 2ª on Tuesday next. (No. 153.)

EVIDENCE IN CRIMINAL CASES BILL [H.L.].

A Bill to amend the law of evidence; was presented by the Lord Chancellor; read 1ª; and to be printed. (No. 154.)

House adjourned at half-past Five o'clock, to Monday next, a quarter past Four o'clock.

HOUSE OF COMMONS,

Friday, 6th July 1894.

QUESTIONS.

BEREHAVEN HARBOUR.

Mr. SEXTON (Kerry, N.): On behalf of the hon. Member for Cork Co., W., I beg to ask the President of the Board of Trade whether his attention has been called to an obstruction to the fishing industry in Castletown Berehaven Harbour caused by an ice hulk; and whether he will have it removed?

The PRESIDENT OF THE BOARD OF TRADE (Mr. Bryce, Aberdeen, S.): My attention has not been directed to the circumstance referred to by the hon. Member. The Board of Trade is not the Harbour Authority of Castletown Berehaven Harbour, and I have no power to assign positions to, or remove, different classes of craft in the harbour.

Mr. SEXTON: On behalf of my hon. Friend, I beg further to ask the right hon. Gentleman whether representations have been made that the absence of a beacon on the western end of Bere Island is a source of danger and an impediment to the fishing industry; whether he is aware that on the 19th instant the steamer *Isabella* narrowly escaped being wrecked, owing to the absence of the said beacon; whether a receptacle for a beacon has been erected on Bere Island for several years; and whether he will cause a light to be placed on it?

Mr. BRYCE: The Commissioners of Irish Lights inform me that there is a beacon on the western end of Bere Island. The original intention was to exhibit a light from this beacon tower; but before it was completed the proposal was abandoned owing to the difficulty of sailing vessels navigating the narrow Western Channel, and the present Berehaven Lighthouse was at once commenced. Applications in the interests of the fisheries have been made for the lighting of the beacon; but the Commissioners of Irish Lights have decided that they would not be justified in charging the expense to the Mercantile Marine Fund, to which fishing vessels do not contribute.

ARMY HIGHLOWS.

Captain NORTON (Newington, W.): I beg to ask the Financial Secretary to the War Office for what term of years the contracts for Army highlows are put out?

The FINANCIAL SECRETARY TO THE WAR OFFICE (Mr. Woodall, Hanley): The contracts for Army highlows are put out for the probable requirements of 12 months.

GENERAL POST OFFICE, DUBLIN.

Mr. HAYDEN (Roscommon, S.): On behalf of the hon. Member for the Harbour Division of Dublin, I beg to ask the Postmaster General whether there are at present in the General Post Office, Dublin, several postmen who passed an examination in 1886 qualifying them both for the position of postman and sorter; whether a new examination was introduced in 1893 for the position of sorter; whether those postmen who obtained their certificates in 1886, entitling them to promotion to the office of sorter, are now precluded from that promotion until they again pass the examination prescribed by the Rule of 1893; and whether those who qualified in 1886 will be allowed the benefit of the Rule in the Service at the time they qualified, or whether it is proposed to compensate them in any way for being thus deprived of the privilege which they qualified for by their examination?

THE POSTMASTER GENERAL (Mr. A. MORLEY, Nottingham, E.): A question in almost identical terms was put by the hon. Member on the 1st of June last, and to the reply which I then gave there is really nothing to add.

MR. HAYDEN: On behalf of my hon. Friend, I may further ask the right hon. Gentleman whether candidates appointed to the position of sorter in the General Post Office, Dublin, are placed on the pay sheet in the order of the dates of their Civil Service certificates; and will he explain why William Emoe, who was appointed on the 18th of May, 1893, was placed on the list over several candidates who had been previously appointed?

MR. A. MORLEY: In cases where several appointments are made at the same, or about the same, time it is usual that the officers appointed should rank according to the length of their previous service, and not according to the date of their Civil Service certificates, which are often delayed by accidental circumstances. Mr. Emoe was one of a batch of 24 officers nominated at the same time, but, owing to an attack of typhoid fever, his examination (and consequently the date of his Civil Service certificate) was delayed about two months. As, however, he had been employed in an unestablished capacity longer than any one of the others he was placed on the list first.

EVICTIONS IN SOUTH LEITRIM.

MR. TULLY (Leitrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that a number of evictions have been carried out within the last few years on the estate of Mr. Marsham Jones, situated at Drumreilly Lower, South Leitrim; that a number of the evicted farms lay idle until the introduction of the Evicted Tenants Bill, when in May last a man named Joe M'Cordick, from Manorhamilton district, was declared the tenant for 50 acres; that the father of M'Cordick is a public mendicant who lives by seeking alms; and that the planter himself has no means of stocking the land, and whether he will be prepared to recommend that planters of this class, who have been constituted tenants within the present year, will be excluded from compensation under the provisions of the Evicted Tenants Bill?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): There have been two evictions on the estate of Mr. Marsham Jones, situated at Drumreilly Lower, South Leitrim, during the past three years; these farms are still lying idle. The new tenant referred to in the question took four farms containing 37 acres, in March last, and of these four farms three had been idle since 1883, and the other since 1889. I am informed that his father is not a public mendicant, and that the new tenant has eight head of cattle on the lands.

GELDESTON CHURCH SCHOOL.

MR. HARRY FOSTER (Suffolk, Lowestoft): I beg to ask the Vice-President of the Committee of Council on Education if he is aware that the managers of the Church School at Geldeston, near Beccles, have been ordered by the Department to provide additional cloak room accommodation, in addition to other structural alterations, although the school is large enough to accommodate twice the number of scholars in attendance; will he explain why the offer of the managers to partition off one end of the room, in order to meet the requirements of the Department, has been declined, the Department insisting upon an external porch; whether he is aware that the school opens straight on to the high road, and that this is impossible, and would be in any case a considerable expense; and whether he will give instructions to accept the offer of the managers?

THE VICE PRESIDENT OF THE COUNCIL (Mr. ACLAND, York, W.R., Rotherham): Her Majesty's Inspector reported in February, 1893, that a cloak-room was required at this school. Plans were submitted for one in the following June, which the Department's architect was unable to approve. The managers subsequently fitted up pegs and a portable stand within the school for this purpose, and were informed last month that the question may stand over until Her Majesty's Inspector has an opportunity of visiting the school and reporting on the arrangement. The other alterations required related to the sanitary condition of the offices.

DRUMHARRIFF BRIDGE.

MR. HAYDEN: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland (1) whether the balance due to Messrs. James Coyne and James Beirn, who, as securities for the contractor, completed the Drumharriff Bridge over the River Shannon, has yet been paid; (2) whether, on the certificate of Mr. Mulvany, county surveyor for Roscommon, who had chiefly the superintendence of the work, it was agreed to allow the securities £100 for extra work performed; (3) whether the County Roscommon Grand Jury granted a presentment for £50, one-half this amount; (4) on what ground does the Leitrim Grand Jury refuse to grant a similar presentment for its share of the amount due; and (5) whether he is aware that, irrespective of the allowance for extras, the amount of original contract held by the Leitrim Grand Jury is £89 5s., not £60, as alleged?

MR. J. MORLEY: (1 and 5) The Secretary of the County Leitrim Grand Jury reports that there is no balance due to the sureties of the contractor for the building of this bridge, but that a sum of £60, not £89 5s., is due to the contractor as part of the contract. The contractor left the country before completing his contract, and no duly-authorised representative of his having made any claim for the £60, the Grand Jury have retained the money in their hands. (2 and 3) The Secretary is not aware of any agreement such as is referred to in the second paragraph. I am informed, however, by the Secretary of the Roscommon Grand Jury that they approved of payment of a sum of £100 to the sureties for extra work provided the Leitrim Grand Jury would contribute one-half, which they declined to do, and the application was consequently "nilled" at the ensuing Assizes. (4) The Leitrim Grand Jury refuse to make any additional grant on the ground that the amount of the original contract covered all expenses connected with the erection of the bridge.

GOVERNMENT CONTRACTS AND FAIR WAGES.

COLONEL HOWARD VINCENT (Sheffield, Central): I beg to ask the Secretary to the Treasury if, in order to make the Fair Contracts Resolution of the late Government more effectual, he will cause to be annexed to every specification for a tender for Government work a schedule setting out the rate of wages paid to the various trades to be employed in and about the execution of the contract if the work is done within the United Kingdom, and similarly if the work is done elsewhere, and the hours of labour to be observed by such workmen within the United Kingdom, and the hours they will work in foreign countries, independent of the Factory Acts and the Trades Union Regulations prevailing in Great Britain and Ireland?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): As my hon. Friend is aware, steps have already been taken in all Government contracts to secure compliance with the Resolution of the House of Commons. I do not consider that that Resolution authorises the issue of a hard-and-fast schedule of wages and hours, nor do I see how this could be done seeing that they vary in different localities in the country.

COLONEL HOWARD VINCENT: Is the right hon. Gentleman aware of what the London County Council are doing in this matter?

SIR J. T. HIBBERT: The hon. and gallant Member has been good enough to show me one of the London County Council specifications, but I do not think that that could be made applicable to the country generally. It is intended solely for the Metropolis.

ENGINE DRIVERS AT WOOLWICH ARSENAL.

MR. MACDONALD (Tower Hamlets, Bow): I beg to ask the Secretary of State for War what number of hours constitutes a week's work for engine drivers and stokers employed in Woolwich Arsenal, and whether it is a fact that some of the men are working from 59 to 69 hours a week?

MR. WOODALL: Engine drivers and stokers are well aware that their hours must be in excess of those of the ordinary workmen, as their engines must be cleaned and attended to after being used. They receive a consolidated rate of wages which takes into account this extra employment. It is believed that their hours average about 60 in the week.

THE MANUFACTURE OF WARLIKE STORES.

COLONEL **HOWARD VINCENT**: I beg to ask the Financial Secretary to the War Office if the determination of the late Government to divide the manufacture of warlike stores equally between the Royal Arsenals and private firms is being adhered to; and if, having regard to the vast capital expenditure on plant in Sheffield and elsewhere, at the instigation of the War Department, and the number of men dependent for their livelihood on its full employment, he will take care that the proportion of work done at Woolwich, &c., shall never be exceeded?

MR. **WOODALL**: It has for many years past been the policy of successive Governments, with a view to maintaining an alternative source of supply, to place with the trade a large proportion of the orders for warlike stores. This policy was supported by the Report on the Manufacturing Departments by the Committee of 1887, over which the Earl of Morley presided, and Her Majesty's Government have no intention of departing from it. Although I cannot pledge the War Department to any exact proportion in the distribution of orders, I can say that there is no present intention of increasing the proportion placed at Woolwich.

COLONEL **HOWARD VINCENT**: Is the proportion this year 50 per cent.?

MR. **WOODALL**: The proportion allocated to private traders exceeds 50 per cent., and it is higher than has been the case for five or six years past.

LADY FACTORY INSPECTORS.

CAPTAIN **DONELAN** (Cork, E.): I beg to ask the Secretary of State for the Home Department if he can state the number of lady Inspectors appointed under the Factory Acts; and whether any of the Irish candidates were appointed; and, if so, how many?

THE **SECRETARY OF STATE FOR THE HOME DEPARTMENT** (Mr. ASQUITH, Fife, E.): Four ladies have been appointed. The appointments were made on the ground of special fitness alone, and without regard to the nationality of the candidates. I believe one of the ladies appointed is of Irish birth.

CAPTAIN **DONELAN**: On what principle are the selections made? Do Irish candidates have any opportunity of proving their fitness?

MR. **ASQUITH**: The selection is made on account of fitness, and the ladies best qualified are appointed. They are selected in the same way as any other candidate.

CHINA AND JAPAN.

SIR **E. ASHMEAD-BARTLETT** (Sheffield, Ecclesall): I beg to ask the Under Secretary of State for Foreign Affairs whether China has asked the Russian Government to mediate between herself and Japan; and whether he can give the House any information as to the existing difficulties between the Chinese and Japanese Governments?

THE **UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS** (Sir E. GREY, Northumberland, Berwick): I cannot answer as to the communications which may have passed between two other Powers. The cause of the difficulties between the Japanese and Chinese Governments has already been fully stated in the Press; it arises from the fact that owing to disturbances in Corea both China and Japan have thought it necessary to send troops there for the protection of their respective interests.

SIR **E. ASHMEAD-BARTLETT**: Is it not true that the object of Japan is to promote reforms in Corea, which shall secure the permanent peace of that country?

SIR **E. GREY**: That question primarily concerns the Governments of Japan and China.

THE FLESK MILLS FISHERIES.

MR. **MAURICE HEALY** (Cork): On behalf of the hon. Member for North Louth, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland, with reference to the fishery inquiry held at Killarney last July by Mr. Alan Hornsby and Mr. Cecil Roche: (1) whether a copy of the evidence taken thereat, specially relating to the fishery in the River Flesk and the destruction of fish at the Flesk Mills fishing weir and mill race, will be laid upon the Table of the House; (2) could he explain exactly what the Irish Fishery Board hold to constitute a fishing weir; (3) whether the absence of a Queen's gap justifies the Fishery Inspectors in not regarding the weir on the River Flesk, near Killarney, as a fishing weir; (4) whether it is because electric light works have been established that the sluices admitting water to the mills are to be kept open continuously, and not shut down on Sundays as heretofore, in violation of the law, and to the material injury of the local fishing industry; (5) whether the wooden structure, promised to be erected last summer after the fishery inquiry, is being proceeded with, or do the Inspectors now intend to leave the weir as it is without any such erection to preserve the fish on their way to the spawning grounds; and (6) whether any steps will be taken to re-establish a weekly close season, in connection with the milling works on this important river, as enacted in several of the Fishery Acts; or is it the intention of the Fishery Inspectors to allow this valuable industry to be imperilled and probably destroyed, merely to save a small expense to the promoters of the electric light?

Mr. J. MORLEY: (1) The Inspectors of Fisheries inform me that at the inquiry referred to some evidence was given regarding the destruction of fish at the Flesk Mills weir and race. I shall be happy to supply a copy of the evidence to the hon. and learned Gentleman, should he so desire, though it seems hardly worth while laying it on the Table of the House. (2) The Inspectors hold a "fishing weir" to be a weir legally erected for the capture of salmon, but not a weir erected, as in the present case, for the sole purpose of supplying water to a mill. (3) The weir at the Flesk Mills cannot, in the opinion of the Inspectors, be regarded as a fishing weir under any circumstances. It was not constructed, nor could it be used, for such a purpose. (4) The reply to the fourth paragraph is in the negative. Section 63 of the 5 & 6 Vic., c. 106, provides that during the weekly close season the sluices which admit the water to the wheels of all mills shall be shut down for 24 consecutive hours, provided that the mill shall not be thereby deprived of the necessary supply of water for its efficient working. The shutting off of the water from the wheel sluices of the Flesk Mills for 24 consecutive hours would, I am informed, interfere with the working power of the machinery, but the owner allows a free passage of water through the sluice on the upstream side of the wheels for 16 consecutive hours each week. (5) The erection of the wooden structure referred to in the fifth paragraph will be at once commenced. (6) As explained in reply to the fourth paragraph, the Act of Parliament referred to provides that certain steps shall be taken every week at mills where no pass exists to provide for the passage of fish, but that these steps need not be taken if they interfere with the necessary supply of water to the mills. The miller has, therefore, a clear legal right to refuse, under certain circumstances (which exist at Flesk Mills), to shut the sluices admitting the water to the wheels, and the Inspectors have no power under any of the Fishing Acts to interfere with him. The Inspectors have already done all in their power in regard to this matter, and that is, they have made a successful appeal in a friendly spirit to the mill-owner to assist the passage of fish by the erection of the timber structure referred to.

ROYAL HOSPITAL FOR INCURABLES, DUBLIN.

Mr. M. HEALY: On behalf of the hon. Member for North Louth, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland (1) whether the fact that a Government grant is made to the Royal Hospital for Incurables, Dublin, gives the Government some power to interfere when the Institution is managed in a way entirely at variance with the professions of non-sectarianism on which the grant is made; (2) whether the annual grant from Government of £293 8s. 8d. to the Institution is made on the understanding that it is unsectarian in its character; (3) whether he is aware that it is admitted by the secretary to be the fact that no Catholic holds any paid office in the hospital above the rank of servant, nor has held any for the last 25 years; (4) whether the two Catholic medical men who are on the staff are unpaid, and were, moreover, not elected by the Managing Committee, whose religious intolerance is complained of, but by the direct vote of the Governors; (5) whether all the paid officials are appointed, not by the direct vote of the Governors, but by a Managing Committee of 50 members —38 Protestant and 12 Catholic—which has never, within the last 25 years, appointed any Catholic to any paid office above the rank of servant; (6) whether the Visiting Committee of the hospital consists of seven members, including always the chairman, vice chairman, treasurer, and two other Protestants, so that the Catholics upon it are always in a minority of two to five; (7) whether he is aware that Bye-law 4, under which the Managing Committee is constituted, has been so drawn that it is practically impossible for the general body of the Governors to reform, even if they would, that Committee; and (8) will the Government, in view of these facts, and especially in view of the fact that it contributes a considerable annual sum towards the maintenance of the hospital, draw the attention of the Managing Committee to the persistent exclusion of all Catholics from all the chief offices of influence, and from every paid office above the rank of servant in the Institution?

Mr. J. MORLEY: The statements of fact referred to in paragraphs 3 to 7, inclusive, are, I am informed, substantially accurate. The bye-laws governing the Charity were approved of by the late Lord Chancellor Naish, himself a Roman Catholic. With regard to the remainder of the question, I would observe, in the first place, that the Royal Hospital for Incurables is a Corporation originally created by letters patent in 1799, and that as such the Governors have power to elect all necessary officers and to apportion their salaries. Government have no power to interfere in the selection or appointment of the officers of the Institution whether honorary or paid. As regards the allocation of the Parliamentary grant to the hospital, this is made in accordance with the recommendation of a Committee of the House of Commons, and although I am not aware that any sectarian consideration enters into the matter, yet, in my opinion, the fact that a hospital receives a portion of the grant would place it within the function of Government to make representations to the Governing Body for improving the general management or remedying abuses, if satisfied that such action on the part of Government were called for. I observe, however, that the management of this hospital is spoken of in terms of the highest praise by the Board of Superintendence of Dublin Hospitals. In their Report for the year ended March last the Board state that the hospital continues to deserve the favourable comments they have made in former Reports as to its general administration, and as to the kindness and attention bestowed on the inmates; that the efforts of the Governors to develop the resources of the Institution have been gratifying and encouraging; and that the hospital deserves the highest praise, as its great extent and admirable arrangements minister in the best manner to the comforts of its inmates in their closing days. The Hospitals Committee of the Dublin Corporation have also spoken in no less gratifying terms of the management of the Institution. The financial condition of the hospital appears to be in a very flourishing condition, as may be gathered from the fact that the annual estimates show that the expenditure for the current financial year is estimated at £9,659, towards which Parliament contributes but £250, not £293 as stated in the question.

Mr. MAURICE HEALY: But would not the Government consider it their proper function to make representations if they found that the management of the hospital was conducted on grossly sectarian principles?

Mr. J. MORLEY: We do not consider there is any proof that the management is grossly sectarian; and the Government contribution, after all, is so small as not to entitle us to interfere. We have heard nothing to justify the charge of partiality made by my hon. Friend; but if facts in support of it are laid before me, I will inquire into them?

Mr. T. W. RUSSELL (Tyrone, S.): Has the right hon. Gentleman received any complaint from anyone concerning this Institution?

Mr. J. MORLEY: No, I have not.

METROPOLITAN POLICE BOOTS.

Captain NORTON: I beg to ask the Secretary of State for the Home Department what are the conditions of the contracts for the supply of boots to the constables of the Metropolitan Police Force, and who is responsible for the proper carrying out of the contract; who is to blame for the fact that the marked dissatisfaction which has prevailed throughout the Force for many years past with respect to the boots supplied to the constables has not been brought to the knowledge of the authorities; who is responsible for having put out a contract for articles of this kind, which require no special plant, for so long a term as five years; whether he is aware that an inquiry, such as is now said to be taking place with reference to the boots in question, was instituted some years ago for the purpose of ascertaining whether the constables preferred the money paid for the boots in lieu of the boots; and that this inquiry brought to light the fact that the constables by an overwhelming majority were in favour of the allowance, whereas the Report which reached the authorities was, nevertheless, in the contrary sense; and when the result of the inquiry now said to be taking place will be made public?

Mr. ASQUITH: I cannot within the limits of an answer enumerate the conditions of the contract. It can be seen at the Home Office by my hon. Friend if he so wishes. The Receiver is responsible for the due carrying out of the contract. All boots supplied under it are inspected and passed by an independent examiner, who is a practical bootmaker. I may say that 28 sizes of boots are kept in stock, and that any man who has a peculiarly-made foot can be specially measured, and special lasts are kept for such men. Any boots which prove on wear to be inferior can be and are returned. I cannot upon the evidence before me admit that there is any sufficient ground for the allegations that there has been marked dissatisfaction for years past with the boots supplied. The Secretary of State is responsible for the contract. Formerly it was the custom to have annual contracts, but the result gave great dissatisfaction to the men. On more than one occasion the contractor failed to deliver the boots and the men were kept waiting for months. A considerable quantity of special plant is required. The inquiry referred to by my hon. Friend was, I suppose, in 1887, when the then contractor failed to supply the full number of boots for the second issue of that year, and the Commissioner was extremely dissatisfied with the quality of the boots. He made inquiries as to whether the men would prefer to receive money in lieu of boots on that occasion. The Commissioner has no reason to believe that the Report which reached the authorities was in any way contrary to the facts. The boots have since then been very much improved, and nothing is left undone to make them as good as possible.

RIFLE PRACTICE ON WIMBLEDON COMMON.

Mr. BARTLEY (Islington, N.): On behalf of the hon. Member for Wandsworth, I beg to ask the Secretary of State for the Home Department whether, in view of the representation of the Conservators of Wimbledon and Putney Commons, that the privilege reserved to Volunteers of practising rifle shooting on Wimbledon Common can no longer be exercised with due regard to the public safety, and their request that the ranges be permanently closed, he will, in the interest of civilians frequenting the common and its neighbourhood, interfere to prohibit rifle practice in a locality deemed to be dangerous?

Mr. ASQUITH: The matter has been referred to the Military Authorities, and is at present under their consideration; but, at the same time, I would call the hon. Member's attention to Section 66 of the Wimbledon and Putney Commons Act, 1871, under which the Conservators have the power (subject to arbitration) to terminate or suspend permission to the Volunteer corps to use any part of the common as a rifle range.

EDUCATION REPORT.

*Sir F. S. POWELL (Wigan) had on the Paper a notice to ask the Vice President of the Committee of Council on Education when the Report of the Committee of Council will be printed and circulated. When it was reached the hon. Member intimated that the Report had already been published, but he wished to know whether the attention of the right hon. Gentleman had been drawn to an obvious error on page 23, by the substitution of the word "distinction" for "instruction." Would the error be corrected?

Mr. ACLAND: The misprint alluded to shall be corrected as soon as possible.

UNIVERSITY COLLEGES.

Sir F. S. POWELL: I beg to ask the Vice President of the Committee of Council on Education when he will present to the House a Report, as promised by him last year, showing the number of men and women students in University Colleges, the degrees, and other particulars; whether such Report will state in what part of the United Kingdom the parents are resident in each case; and when the same will be printed and circulated?

Mr. ACLAND: This Report is now in the printers' hands, and will, I hope, be circulated in the course of the next week or two. It will not include any lists of the residences of the parents of students. Such lists would add very greatly to the bulk of the Report.

*Sir F. S. POWELL: Will it state how many belong to what I may term different nationalities, such as Ireland, Scotland, and Wales?

Mr. ACLAND: In the different localities?

Sir F. S. POWELL: Yes.

Mr. ACLAND: I am afraid it will not, but I will inquire.

CATHEDRALS AND ABBEYS IN SCOTLAND.

Mr. CARVELL WILLIAMS (Notts, Mansfield): I beg to ask the First Commissioner of Works whether the cathedrals and abbeys of Scotland are to any, and what, extent under the control of the Board of Works; and whether the Board is responsible for their maintenance and repair; and, if so, from what source is the expenditure thereon met?

The FIRST COMMISSIONER of WORKS (Mr. H. Gladstone, Leeds, W.): Certain of the ancient cathedrals and abbeys in Scotland are under the charge of the Office of Works, chiefly in respect to the maintenance of the structures. With the exception of Glasgow Cathedral, the repair and maintenance consist chiefly in the preservation of ruins. The expenditure incurred by the Office of Works on this service is provided for in the Vote for Public Buildings, Great Britain.

WORSHIP STREET POLICE COURT.

Mr. J. STUART (Shoreditch, Hoxton): I beg to ask the Secretary of State for the Home Department whether his attention has been called to the block of business at the Worship Street Police Court; whether he is aware that the first of 46 summonses issued against the reputed owner of insanitary property in the parish of Shoreditch by the Shoreditch Vestry came before the Court on the 5th of June was adjourned to the 26th of June, and on that date was again adjourned for three weeks; that the 45 summonses of a similar character against the same defendant have yet to be heard; whether his attention has been drawn to the fact that police court proceedings have been taken at various times against the same defendant during the past two years, and that the property has been pronounced by the Sanitary Inspector of Shoreditch and by the County Council Inspector to be in a condition dangerous to health; and what steps he can take to secure that the hearing of the cases is expedited?

Mr. ASQUITH: I am informed by the Chief Magistrate that there has been no block of business at Worship Street, except that there have been two or three long cases, which must always cause some interruption, and which might happen at any Court. The cases which my hon. Friend refers to in the second paragraph of his question have been adjourned, in order that a whole afternoon might be given to them. One case will govern the others, and the prosecution made no objection to the adjournment. Mr. Haden Corser has viewed the premises, and there is no immediate danger to the occupants. The sanitary conditions complained of are owing to faulty construction, and not from want of care or cleanliness of owner. I have no information as to any previous proceedings. I will communicate with the Magistrate, and suggest to him the desirability of proceeding to a decision as soon as possible.

HALSHAM SCHOOL, YORKSHIRE.

Sir F. S. POWELL: I beg to ask the Vice President of the Committee of Council on Education whether, notwithstanding the repeated assurances that Schedule VII. of the Code is not to be applied to existing schools, the Education Department have condemned a class-room at Halsham, in the County of Yorkshire, only because it is three feet short in width of the requirements of the said Schedule; and whether, notwithstanding a satisfactory Report, the grants under Articles 104 and 105 have this year been for the first time refused to the school.

Mr. ACLAND: In reply to the first part of the hon. Member's question, I have to point out that, in the first place, the class-room in question is a new one not yet built, and, therefore, subject to the Rules of Schedule VII.; and, in the second place, that the Department have approved it in view of the small number of children at the school. With regard to the second part of the question, the school has a considerable endowment, and has a balance in hand on the year's accounts, notwithstanding the fact that it receives no support whatever from voluntary contributions. In these circumstances, there does not seem to be any justification for paying grants under Articles 104 and 105.

THAMES SHIPBUILDING FIRMS AND NAVAL CONTRACTS.

Mr. MACDONALD: I beg to ask the Secretary to the Admiralty whether the prices quoted by the Fairfield Company and by the Thames Ironworks for the construction of first-class battleships were £435,000 and £443,000 respectively; whether an offer was made by the Admiralty to the Fairfield Company to construct one of these battleships at about the price quoted by Messrs. Thomson; whether any similar offer was made to the Thames Ironworks; and, if not, will he explain on what grounds; and whether he is aware that the Admiralty conditions of tender, by which every contractor is compelled to undertake to pay the district rates of wages, mean in London an increase of wages rates of 10 to 20 per cent. over the rates current on the Clyde, Tyne, Humber, and at Barrow and Belfast; and, if so, whether any consideration has been given to this penalty placed upon London shipbuilders, which in the case of first-class cruisers and battleships would mean some £20,000 or £25,000 upon each ship?

The SECRETARY to the ADMIRALTY (Sir U. Kay-Shuttleworth, Lancashire, Clitheroe): The amounts of unsuccessful tenders are confidential and are never published by the Admiralty. The offer made to, and refused by, the Fairfield Company was to build a battleship at the figure which has been accepted by Messrs. Laird and Messrs. J. and G. Thomson respectively. That offer, as I explained to my hon. Friend a week ago, could not be made to the Thames Company, because they were not (like the Fairfield Company) among the firms who tendered lowest. Many firms tendered lower than the Thames Company. We are not aware what may be the comparative effect in different districts of the United Kingdom of inserting in our contracts the clause required by the House of Commons Resolution as to the current rate of wages. If in London the current rate of the London district is paid, and for example on the Clyde the current rate of the Clyde district is also paid, the fact that the London rate is higher than the Clyde rate would not justify the Government in accepting tenders so much higher as to involve large sacrifices of public money. Our practice is to make contracts at the lowest rates tendered with firms who accept our conditions and are fully able to undertake the work. Any other practice would tend to favouritism and would benefit a particular firm or locality to the exclusion of other firms and districts, and at the expense of the taxpayer.

RAILWAY RATES BILL.

Sir J. WHITEHEAD (Leicester): I beg to ask the President of the Board of Trade what is the present position of the Railway Rates Bill; and can he say when it will be proceeded with, and whether in Committee of the whole House or in the Standing Committee on Trade?

Mr. BRYCE: I propose to-night or Monday to move that the Bill be referred to the Standing Committee on Trade.

RESTRICTIONS ON THE SALE OF SWINE.

Mr. H. ROBERTS (Denbighshire, W.): I beg to ask the President of the Board of Agriculture whether he has received further communications pointing out the serious inconvenience and loss to the farmers of Denbighshire caused by the present restrictions against the sale of swine, and appealing for the withdrawal of the Order; whether he is aware that the western division of the county has been entirely free of the disease from the 24th of March last; that the three cases reported in June came from Rhosymedre, Llangedwyn, and Wrexham, all in the eastern division of the county; and that the Chief Constable of the county corroborates the statement that the whole of the western portion of the county is free from the disease, and declares that the Order could be safely revoked so far as the above-named district is concerned; and whether, in view of these facts and the serious consequences of the prohibitive Order during the large fairs taking place at this time of the year, he can see his way to an early, if not an immediate, withdrawal of the restrictions?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): I have received the further communications to which my hon. Friend refers, and I have been glad, in conformity with his request, to give them my very careful consideration. It is the fact that the three cases of swine-fever reported in June arose in the eastern division of the county, and that the Chief Constable is of opinion that the western division of the county is free from disease, but the splitting up of the area of a single Local Authority in the manner proposed would be attended with considerable practical difficulty, and I regret that I do not see my way to give effect to the wishes expressed by my hon. Friend. I may add that it is admitted that there has hitherto been considerable difficulty in securing the prompt notification of disease in the county; but if this difficulty is overcome and no further outbreaks occur there during the present month, I should probably be in a position to consider favourably an application for the removal of the restrictions, provided that the Local Authority were willing to take satisfactory precautions against the re-introduction of the disease.

THE BALADHUN MURDER CASE.

MR. NAOROJI (Finsbury, Central): On behalf of Mr. Caine (Bradford, E.), I beg to ask the Secretary of State for India if he has yet received the full Papers respecting the Baladhun murder case, and the inquiry into the conduct of the Deputy Magistrate and other officials censured by the High Court of Calcutta; and, if so, will he lay them upon the Table of the House?

***THE SECRETARY OF STATE FOR INDIA** (Mr. H. H. FOWLER, Wolverhampton, E.): I hope to lay Papers regarding the Baladhun case on the Table in a few days.

THE WINWICK RECTORY ACT.

MR. LEGH (Lancashire, S.W., Newton): I beg to ask the Controller of the Household if he can state when the Ecclesiastical Commissioners propose to make any payment to the benefices specified in "The Winwick Rectory Act, 1884," and in what manner it is intended to allocate the funds available?

THE CONTROLLER OF THE HOUSEHOLD (Mr. LEVESON-GOWER, Stoke-upon-Trent): The Ecclesiastical Commissioners have decided to distribute the surplus now available in raising to £300 per annum those of the benefices (six in number) specified in the first part of the Third Schedule to "The Winwick Rectory Act, 1884," which are at present below that amount. The several augmentations will take effect as from May 1, 1894, and will be as follows: Benefice.—Croft with Southworth, yearly grant, £93; Earlestown St. John Baptist, yearly grant, £73; Glazebury All Saints, yearly grant, £137; Newchurch Kenyon, yearly grant, £9; Golborne yearly grant, £108; Newton in Makerfield Emmanuel, yearly grant, £24; total, £444.

NEW MEMBER SWORN.

Batty Langley, esquire, for Sheffield (Attercliffe Division).

ORDERS OF THE DAY.

SUPPLY—COMMITTEE.

SUPPLY,—considered in Committee.

(In the Committee.)

ARMY ESTIMATES, 1894-95.

1. £832,600, Works, Buildings, and Repairs: Costs, including Superintending Staff.

COLONEL LOCKWOOD (Essex, Epping) said, that in the absence of his hon. Friend the Member for Colchester (Captain Naylor-Leyland), he should like to continue the discussion his hon. Friend began last night on the question of the camp at Colchester. He wished to ask the Secretary for War for a pledge that the building of the Colchester Camp would be commenced either this year or next. This camp, which consisted of what were then regarded as temporary wooden structures, was formed at the time of the Crimean War, and had since been continually condemned by the Military and Naval Authorities. Last year a third of the huts were pulled down, but no rebuilding had been commenced; and he wished to know what the intentions of the Government were on the subject? He also desired to know what it was intended to do with the troops now quartered at Colchester if the remaining two-thirds of the huts were to be pulled down?

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.), who was indistinctly heard, was understood to say that the demolition of the huts at Colchester was being proceeded with. A little inconvenience was caused last year because the General Officer, with a very creditable desire to push things forward, had some of the huts pulled down while the regiment was away at the manœuvres. It was intended that the troops thus dispossessed should be temporarily accommodated at Gravesend; but sanitary defects were discovered at Gravesend which prevented the carrying out of that arrangement.

MR. JEFFREYS (Hants, Basingstoke) asked what remained of the money voted under the Barracks Act?

THE CHAIRMAN said, that was a question which could not be dealt with under this Vote.

MR. JEFFREYS said, he would then ask the right hon. Gentleman what he proposed to spend at Aldershot during the ensuing year? The camp at Aldershot had grown into a very large one, and there were now generally 15,000 men quartered there all the year round. When the Barracks Act was passed it was understood that a very considerable sum was to be spent on new buildings which were to replace the huts; but he supposed, now that the number of men had been increased, additional buildings would be put up there. The right hon. Gentleman had said he would take into consideration the rent of £100 a year now paid out of voluntary subscriptions to the soldiers' club-house adjoining the gymnasium at Aldershot. The club-house was used entirely by soldiers, and no subscription had to be paid by those who enjoyed its benefits. He thought, under the circumstances, it would be only reasonable that the right hon. Gentleman should make a present to the club-house of the rent of £100.

SIR R. TEMPLE (Surrey, Kingston) said, he desired to know what authority there was for spending the sum of £3,100 which appeared on page 66 of the Estimates upon improved accommodation for the troops at Alexandria? Under the head of Gibraltar he found that the Committee was asked to vote £8,000 for improving communications, &c., but that this sum would not allow of the completion of the works, as £9,800 would still remain to be spent. The Government would remember the great anxiety that had recently been felt regarding the general improvement of this most important port, which was perhaps the second most important strategic point in the British Empire. He wished to know what was the nature of the work, and whether it would soon be finished? It seemed to him that if, as was probable, it was a work of great importance the sooner it was done the better. The same observation applied to a redoubt which was to be built at Hong Kong, and for which a sum of £600 was taken this year, leaving £1,000 to be spent in subsequent years. The same remark applied also to Singapore, where £500 was to be spent this year on certain works and £1,300 was to be left for future years. Then, again, there was an item of £20,000 for Ordnance Store Establishments at St. Lucia, but £13,000 was to be left unspent at the end of the current year. He would suggest that the speedy completion of works that were regarded as necessary at points which were of so much importance to the Empire was most desirable. Everything that related to the completion of that extensive arrangement was a matter of urgent public importance. Though, of course, the criticism on that (the Opposition) side of the House generally did relate to the non-spending of money rather than to the spending of it, in this case it seemed necessary to urge on

Ministers the completion of these most important works, although it might involve a rather more rapid spending of money than was contemplated in the Estimates.

MR. CAMPBELL-BANNERMAN: The hon. Baronet says the criticisms on his side of the House on these Estimates are directed to the non-spending rather than the spending of money, and he made some sort of apology for urging the rapid completion of these works. Let me tell him that I have been present here this week during the whole of the discussion of these Estimates, and let it be known that, with the exception of the hon. Member for Peterborough, no other Member of the Committee has complained that the Government does not spend enough, but all has made suggestions that, if carried out, would involve a heavy increase in the Estimates. Perhaps I ought also to except my hon. Friend on the other side of the Table (Mr. Brodrick). Of all persons in this House I should have thought the hon. Baronet would have been the last to make the observations he has just made. Does he think that we should be able, or that it would be wise of us to spend the whole of the sum put down for ordnance store establishments at St. Lucia in one year? Does the hon. Gentleman, who is Chairman of the Public Accounts Committee, not know that we cannot undertake these new works till the Vote is passed?—and that is the reason why there is a certain degree of urgency attaching to this Vote which does not attach to the others. Before the Vote is passed we cannot take even the initial steps towards preparing the plans for any part of this expenditure. That is the reason that very often a comparatively small sum is put down to be spent in the year in which the Service first appears on the Vote. I should have thought the hon. Baronet would have commended us for that as a very proper administrative system. Instead of that, out of his exuberant patriotism—because his motive is patriotic in so far as it is to secure the defence of these distant stations, in which I quite agree with him—he calls on us to spend in this year the whole of the money the works will cost. That disposes of most of his criticisms, which were not directed so much to the Service as to the comparatively small sum to be spent this year. With regard to Egypt, he asks what authority we have for spending money there? We have none until this House votes the money for the Service. When the House has voted it we can spend it there as well as elsewhere. These are services we cannot expect the Egyptian Government to undertake—at any rate, if we did expect it, we are pretty sure they would not do it. The item for Alexandria is in regard to huts which have been built to replace others condemned as unhealthy, and for providing accommodation elsewhere for married soldiers and others. As to the progress to be made on the works at Aldershot under the Barracks Act this year, I cannot say what it will be. There is a large amount of the money taken for those works unexpended.

THE CHAIRMAN: The expenditure under the Barracks Act does not come under this Vote.

MR. CAMPBELL-BANNERMAN: We provide for the interest and Sinking Fund under this Vote, but I cannot say how much will be spent this year. As to the rent of the club house at Aldershot, I have made inquiries, but have not yet received the required information.

SIR R. TEMPLE said, the money had already been taken—save in the case of a redoubt at Hong Kong—for the works to which he had alluded.

MR. CAMPBELL-BANNERMAN said, he found that the hon. Baronet was right. In the cases referred to they were second year's expenditures. Most of them, however, were affected by the circumstances which applied in the case of first year's Votes.

SIR R. TEMPLE said, he had not presumed to say what the amount of expenditure should be in a particular year. He had generally adverted—and still would advert—to the slow rate of progress as evinced by the Estimates now before the House. He had urged the Government to expedite and finish the works as soon as possible.

*MR. TOMLINSON (Preston) said, when works were proposed of an urgent character the Estimates containing them should be brought forward at an earlier period, or they should be put into a Supplementary Estimate so as not to be delayed by the failure on the part of the

Government to deal with general financial business, and that a better system should be adopted by the War Office in conjunction, if necessary, with the Treasury, whereby it might be rendered possible to prepare plans of important works before the Estimates were moved. With regard to Gibraltar, no one could doubt the desirability of any works for putting it in a proper defensive position, in the interests of the Empire at large. In fact, it was a matter of such urgency that he should have thought the best plan in such a case would be not to wait for the ordinary Estimates, but to deal with it when the necessity seemed pressing by means of a Supplementary Estimate or in some other way. As to the necessity for ranges to meet the requirements of the new magazine rifle, he did not see that the Estimates contained any very large provision for that purpose. There were some items for the colonies and some for this country, but the total expenditure upon that object was not a very large amount, and probably before the Debate closed some further observations would be made upon that point. It was a matter of great necessity that the rifle ranges of this country should be put in a better condition; and he would urge upon the Secretary for War that it was a question not entirely of the existence of ranges, but also of making them as accessible as possible for all arms of the Service. In these days, when it was so difficult to acquire ranges, it seemed to him that existing or future ranges should be made available for all branches of the Service—that was to say, they should be open for practice to Volunteers as well as the Regular Forces. He was at a loss to know why the Volunteers should necessarily be left to provide ranges out of their own resources. If it were possible for them to do their shooting at a Government range within a sufficiently short distance from their headquarters they ought to be allowed to do so. As to making ranges accessible, he was glad to see that there was an item for constructing a railway to the camp at Strensall; but the principle which applied in the case of Strensall would apply to many other cases which could be suggested in different parts of the country. It seemed to be an extraordinary thing that in this country, where railways had obtained a development which they had in few other countries, so many of our military stations should still remain unconnected with the main lines of railway in their neighbourhood. Take the case of Fulwood Barracks. There everything taken to the barracks had to be carted 1½ miles through the town of Preston. Not only was there no railway, but the Government had not even taken measures to get a siding constructed, or any means of communication made with the railway at the nearest point at which it approached the barracks. If a siding were so constructed it would be possible to save more than a mile of carting. Beyond that, there was a question to which he had previously alluded in the House, and which, so far as that part of the country was concerned, was of great importance—namely, the question of the construction of a light railway to Chipping. He supposed that Chipping was intended to become a large military centre. There were facilities there for permitting extension of what were very satisfactory rifle ranges, and a comprehensive use of that site could only be effectually made by extending the nearest railway up to the camp and range. At present, however, the distance which had to be traversed between the end of the railway at Longridge and Chipping was a serious bar to the usefulness of the place as a military station and rifle range. When the Government did not care to incur the whole of the expense of constructing light railways for the purpose he advocated, it might be possible for them to assist persons who were desirous of promoting the construction of such railways. They could be made useful for military purposes by the Government contributing something towards the cost. He did not think the question of bringing about this communication by railway with military centres was one which should be left out of sight. The railways might be necessary in times of emergency. As an instance of the activity in some quarters for bringing about railway communication in cases of strategic value, they had the case of the communication which was made between the Underground Railway and the Central Police Office. If it was found necessary to have railway communication with an important police station surely it was equally necessary throughout the country to have direct communication between the railways and our great military centres.

CAPTAIN BAGOT (Westmoreland, Kendal) said, that no doubt the question of providing rifle ranges was one beset with difficulties. But the right hon. Gentleman had urged that it was a matter of expense. That was a difficulty which would increase rather than diminish with the lapse of time. Sooner or later the War Office would have to face the question of providing the troops with ranges whereon they might be enabled to test the new rifle with which they had been recently armed, which he believed to be the best rifle in the world. The country had gone to great expense, and had spent a great deal of time and trouble in endeavouring to obtain the best military weapon of any Army, and he believed they had succeeded. He did not think any Continental country had a rifle as good as ours. Well, having done that, it did seem ridiculous that we should not provide the troops with a sufficient amount of space in which to practise with the weapon. There were 160 rifle ranges in the United Kingdom, and many of these, when the Martini-Henry rifle was introduced, were considered unsafe. The Committee which had considered the question of the rifle ranges a few years ago had reported that only 30 out of 160 would be considered as absolutely safe. But the Secretary of State had stated that of 160 ranges 48 were safe; and when it was remembered that there were over 100 regimental districts, and that the Volunteers and the Militia had to practise as well as the Army, the Committee would see how inadequate was the provision for practice with the new rifle. In some parts of the United Kingdom, the inconvenience felt in regard to this matter was very great. In Dublin, for instance, there were four battalions of Infantry quartered, and there were no rifle ranges for them. The consequence was, that the men had to be sent with the colours a considerable distance away, to go through a course of musketry practice. It was a question as to whether the range at the Curragh was as suitable as it should be for a new rifle, which had a range of from 500 to 700 yards longer than the Martini-Henry. Bullets from the new rifle travelled a much longer distance after a ricochet, and necessitated the adoption of a range much wider, as well as longer, than those in use for the Martini-Henry. There was no doubt that Continental countries were going ahead in the matter of rifle practice. They were far in advance of us, and when we came into conflict with them—as sooner or later we should, though he hoped that day was a very long way off—our troops would be placed at a great disadvantage. In this he was not only referring to practice by companies or singly, for he was not at all sure whether that was the most important part of the training of soldiers in musketery. On the Continent field firing was practised to a very considerable extent, and unless our troops had opportunities of firing in a body, as in actual warfare, they would be at a serious disadvantage if brought into contact with a foreign Army. The Committee of 1891 stated that there were only four bits of ground large enough for this exercise of field firing for an Army to practise on. The Committee recommended that at least five more pieces of ground should be bought. They mentioned the probable sum that would be required, and strongly recommended that those tracts of land should be at once procured. He knew there were difficulties in the way of finding bits of ground, but he thought that if the Committee which had been sitting, or a body of experts, were to travel round the country they would not have much difficulty in finding sites which would prove to be admirably fitted for the purpose. Land was as cheap now as it probably ever would be, and the Government ought to take advantage of the opportunity to provide the necessary ranges. He believed a difficulty existed in the fact that, if the Secretary of State exercised his compulsory powers of acquisition, the price was fixed by a jury and was invariably very high—quite out of proportion to the value of the land. It had been recommended by the Committee that the various Acts which the right hon. Gentleman would have to put into operation in order to enable him to acquire land for ranges should be consolidated and simplified so that he might have powers at once wider and more simple. They heard a great deal in these days about the compulsory acquisition of land. People were very much divided in opinion about it, but he thought that if there ever was a time when such a power should be given it was now. The Minister responsible for the efficiency of the Army should have power to acquire land, so that our soldiers might be trained in the one thing without which they were absolutely useless—namely, shooting. In view of the great importance of the question to the country, he was prepared to say that, even at the risk of inflicting hardship in some cases, the compensation should be determined not by a jury, but by arbitration, as was the case when the land was acquired by agreement. Although, as he had said, he believed we possessed the most perfect and magnificent magazine rifle in the world, it would not be in accordance with past experience if a new rifle escaped criticism. The hon. Member for Peterborough had criticised it, and no doubt, though it was better than any other, it had its faults. The faults were being rapidly overcome, however, and it was high time that, having this weapon, our soldiers should have ground upon which to let it off. He asked for some information as to the course which the Government intended to pursue.

SIR H. FLETCHER (Sussex, Lewes) said, that with reference to the question of rifle ranges, he noticed in the Estimates this year it was stated that the total estimate for the provision of ranges could not be arrived at, but at the same time a sum of £17,500 was put down as the amount to be appropriated for that purpose this year. He should like to know whether that money was to be spent on renovation or repairs of existing rifle ranges, or whether it was to be devoted to purchasing land for other ranges? On the occasion of the last Debate he mentioned one or two ranges on which some money had been spent, including Browndown at Gosport. It was a curious thing that Browndown was the only range for the South Western district, of which Portsmouth was the chief military centre, and where there were as large numbers of troops as, possibly, in any garrison town in England. He had heard that, notwithstanding the money spent on Browndown last year, it was not altogether in a satisfactory state for the use of the Lee-Metford rifle; and when the opportunity offered, which he hoped would be soon, that district ought to be provided with a larger and more convenient range. Among the other districts which were mentioned in the Return which the right hon. Gentleman had kindly furnished him with, he found that in the Thames district, also a very important military district, there were no ranges safe for the Lee-Metford rifle. He wished to ask whether any of this money was to be spent on the Thames district and on the Woolwich district? where, of course, there were large bodies of troops belonging to the Royal Artillery, and it was most important they should have some safe ranges in which to carry on their musketry practice. There were also many other districts which were very feebly supplied with ranges for the Lee-Metford rifle. There was one of these districts in which he had a special interest, and as to which he should be obliged to get information whether any of the money was to be spent upon, and that was the rifle range at Chichester. The Militia were called out annually for training there, and this year they were served with the Lee-Metford rifle; but as it was found the rifle range was not safe for its use, the Lee-Metford rifles were taken back and kept in store, and the training was carried out with the Martini-Henry rifle with which the Militia had been armed for some years. If money was to be spent on this range it should be spent as speedily as possible, so that the Militia, in future years, might have an opportunity of practising with the weapon with which they were armed. The Return furnished him by the War Office showed that there were 47 ranges, with which Ireland, and especially the South, seemed to be very fairly provided, there being 11 in the Cork district. It was hoped that some satisfactory arrangement would soon be arrived at with regard to the Dublin ranges by which the garrison at Dublin would be able to carry out its rifle practice. Scotland seemed to have a very considerable number of ranges when they recollected that in that country there were very few troops indeed, compared with what there were in England or Ireland. He was sure it would interest the Committee to know whether this money was to be spent on renovating the old ranges or for the purchase of new ones.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, before they passed from this enormously important question of rifle ranges, he had one or two suggestions to make which he was surprised had not been made before, and which, he should have thought, would have been made by the Secretary for War himself. He was perfectly aware of all the difficulties which existed in the way of obtaining requisite land for the purpose of these ranges. It seemed to him that the mistake which had been made by the predecessors of the right hon. Gentleman, as well, possibly, as by the right hon. Gentleman himself, was that they thought it necessary absolutely to acquire the fee-simple of all the lands—that was, to buy them up absolutely in order satisfactorily to establish these ranges. If they could buy the land outright, it would no doubt enable them to make more permanent provisions, and there would be many advantages in being able to do so. But they must cut their coat according to their cloth. If they found that the difficulties in the way of purchasing the ranges outright were almost insuperable, he wondered they had not devoted much more attention than they had hitherto done to the possibility of hiring ground for this purpose. Of course, in hiring they could not absolutely dictate their own terms, but by acting on the principle of give and take, and making the best of what was available, the Government would be able to materially increase their rifle accommodation—at all events, temporarily. They might, perhaps, have a range for a certain number of years in one place, and then, when there was a demand for the land, have to remove to another district. This no doubt would be inconvenient, but it would be immensely preferable to having nothing at all. The great and paramount necessity of this training had been urged. In probably the only war within the memory of any man in that House out of which we did not come with credit—namely, the War with the Boers in South Africa, one of the essential difficulties we had to contend with, and which enabled the Boers to inflict upon our soldiers the comparative disasters which they did, was due not to any superior courage or being better drilled, but to the extreme accuracy of the Boer rifle shooting, which they had attained by constant practice, and being thoroughly at home with the weapon they had to wield on the day of battle. Nothing should be more taken to heart by our Military Authorities than the lessons taught to us by that war. He believed when the right hon. Gentleman got up he would not be able to endorse what had been said as to being able to arrange satisfactorily for a rifle range in Dublin. He believed that the War Office authorities there were intimidated by the bogey of expense. This training was a matter of paramount importance, and the question of expense ought not always to stand in the way. He did not agree with his hon. and gallant Friend the Member for one of the divisions of Westmoreland as to giving compulsory powers for the acquisition of land for rifle ranges. He looked with considerable misgiving on such compulsory powers, and he should have to be convinced that every other method had been resorted to before he should consent to this arbitrary, and by no means proper, but unjustifiable method of acquiring land by compulsion. If it was worth while to spend all this money on these rifles it was worth while to go to almost any additional expense to enable our soldiers to make themselves efficient, otherwise what had already been done would be practically useless. He knew the Secretary for War would be anxious to support them, and their object was to create as much public feeling as possible so that the right hon. Gentleman or his successors could put an end to what was nothing short of a public scandal.

MR. GIBSON BOWLES said, that whilst he was very conscious of the increasing difficulties in the way of obtaining rifle ranges, he thought those difficulties would not be diminished, but would rather increase as the years passed on. Undoubtedly it was of the first importance that their soldiers should be good marksmen. At present they took the sword and rifle, and neither taught the swordsman swordsmanship nor the man who had to fire the rifle marksmanship. With the large range of the rifles they required more ground for the purpose of practising musketry, and they would require far more than even the War Office were disposed to admit. What they gave as the danger line beyond which they guaranteed no bullet should pass was not the danger line. The bullets ricocheted and went further than the War Office supposed. There was a regiment which went for rifle firing to Aldershot, and they shot a farmer who was outside the range. The next year the same regiment came back, fired over the same range, and shot the farmer's son who was also outside the same range. [*A laugh.*] The hon. and gallant Gentleman laughed, but he did not think the farmer or his son laughed. He only mentioned this to show that the danger line was not far enough off. He had been a witness to the gallant and despairing attempt of the War Office to get a range in Wiltshire, where, owing to the many difficulties in the way, he thought it would be impossible to establish a range. He thought it would be found practically impossible to establish any further ranges in this country for the new rifle. The country was greatly populated; the people did not like to have rifle bullets flying round and not to feel safe within four miles from the man firing the rifle; and he considered the difficulties in the way of getting ranges would increase. He was convinced that it would be found to be absolutely impossible to get rifle ranges for each district within the district itself. In the end they would have to get some large extent of barren and uninhabited land in Scotland or Clare, or some of the Irish mountains, or perhaps in Essex, which would be sufficient to enable them not only to establish ranges for the ordinary purpose of firing, but also for field firing, and there they would have to send the men from all districts from time to time. This was a matter of the most intense importance. Unless they taught the men to use a rifle so as to be able to hit a mark they might as well have no rifle at all. He should like to hear what was going to be done in regard to the provision of rifle ranges. The hon. and gallant Gentleman near him had said that only £17,500 was to be spent on ranges; but he thought this must be a mistake, because, under the head of Barracks and Rifle Ranges, he found the item of £72,000. It was true that under the head of Barracks and Rifle Ranges he found a good deal was to be spent on drainage at the Canterbury Barracks. He had risen chiefly to suggest and impress upon the right hon. Gentleman that the moment had arrived to reconsider the question of the rifle ranges from this point of view; to reconsider whether they could reasonably entertain the prospect of providing rifle ranges under the new conditions of largely - increased dimensions in each district for the troops of that district. If the right hon. Gentleman was obliged to abandon that idea —as he believed would be the case—he would ask him whether he would not consider the other suggestion of getting a general rifle range, or perhaps two, of a large extent, sufficiently large not merely to enable firing to be done at a target, but ordinary field firing, and to face the necessity of having only one or two ranges and sending the troops there in turn to do their firing.

MR. CAMPBELL-BANNERMAN: I have really very little to say on this subject; in fact, nothing beyond what I have said already. I think this is the third Debate on the subject of ranges we have had within the last few weeks, therefore I cannot expect to occupy the time of the House in repeating anything I have said before. That I am quite aware of the great importance of the subject and of all that has been said on the necessity of training our troops in the use of the rifle I think might almost be taken as granted. At the same time, I have been interested in much that has been said, and the only complaint I have to make is that, so far from receiving any assistance towards coming to a conclusion in the matter, I have had such a difference of opinion expressed that any initial confusion of mine has become more confounded. I was assured on one of the former occasions when there was a long discussion that the War Office were altogether absurdly timid as to the amount of ranges required, and that a Committee of the House would very much better determine the matter; that the new rifle did not carry anything like so far as had been asserted, and that there was no danger to anything like the extent that was imagined. Now I have the hon. Member for Lynn Regis talking in exactly the other direction, and implying that no one within a county would be safe if a rifle range was established. Then there was another hon. and gallant Gentleman urging us to proceed by way of taking land compulsorily, who went with great detail and at considerable length into the manner in which to apply this system of compulsory purchase; whilst another hon. and gallant Gentleman tells me he altogether disapproves of compulsory purchase, and think sthat all such purchases should be brought about by voluntary powers. Let us hope that the War Office among all these different counsels, from military advisers especially, who are very naturally interested in the subject, will go on as they have done, in a common-sense way, taking advantage of every opportunity offered us to use and push on in this matter quietly and as well as we can. The idea they had in their mind was that there should be in each military district at least one—and in some districts more than one—range at which all the troops in that district could be trained. Of course, I am talking of the Regular troops, but it would be the same way with the Militia. That does not meet the question of the Volunteer Force, who have difficulties of their own in the same direction. As I have said, I quite admit the enormous importance of the question, but I also admit that at the present moment I am not prepared to lay down any particular way out of the difficulty. We will go on as we have been doing in the meantime, spending money as we find it possible to do so. The range which the hon. Member opposite referred to, near Salisbury, has been abandoned. The matter was considered with great care. First of all, it was intended to have a range in the New Forest, and then one in the neighbourhood of Salisbury; but it has been found that the Browndown Range at Portsmouth by a little alteration could be made suitable for the purpose for which the others were intended. I believe that the money which is taken this year will be spent in completing the ranges at Aldershot, Landore, the Curragh, and Browndown. Kilbride comes next, and if this cannot be got, that is if the money necessary cannot be spent there, Gravesend and Sheerness will follow, and abroad, Jamaica and the Mauritius. That, I think, is all that I need say on that subject, having said so much already. My hon. Friend will observe that Chichester is not in those I have mentioned. One of my hon. and gallant Friends spoke about the bogey of expense. Well, no person in my position can disregard the bogey of expense, and if we were to go on spending money on anything that was required, without any regard at all to the expenditure, I do not know what the House of Commons would think of the expenditure of the War Office. I fully admit, and I assert, and declare, that my military advisers as well as myself are fully alive to the enormous importance of this question, and as soon as we see that any definite action can be taken in any individual case we shall be ready to take it. There are certain places in the country which I will not mention—because that might have a most evil effect—on which we have our eyes where ranges might be established, and when the moment comes to strike I hope we shall not be found unwilling to do so.

*MR. BRODRICK (Surrey, Guildford) could not say that he thought the statement of the right hon. Gentleman was a very encouraging one to those who desired to see adequate provision made for suitable rifle ranges, and unless some heroic measures were taken matters would continue to remain in the same condition, and they would have this same Debate year after year. Obviously the whole matter hung on the question whether Parliament could fairly be asked for more money, and he was surprised to hear that the right hon. Gentleman, in the light of his experience in the War Office—which was greater than that of any other man in the House, he having been twice Financial Secretary and twice Secretary of State for War—could imagine that the House of Commons would press him for any reduction in expenditure. He did not remember ever being asked to reduce a single item in connection with such matters, and on the contrary he should like the right hon. Gentleman to recollect what occurred with regard to barracks. They had the greatest difficulty in regard to barracks. Lord Randolph Churchill's Committee which inquired into the subject with a view to economy took evidence with regard to barracks for only one single morning, and on the strength of that morning's work they decided on a Report encouraging the country to spend £4,100,000 on barracks. That decision was taken after evidence had been given by one officer alone, and having that example before him he really hoped that the right hon. Geentleman, when he came to look into the whole question next year, would come to the conclusion that it was a matter on which he might fairly ask to have a loan.

He should like to ask the right hon. Gentleman whether he had at all attempted to take land for rifle ranges under the powers given by the Rifle Ranges Act? It was said during the discussion that evening that juries would award very high prices for land taken compulsorily under that Act. That was so, indeed. He knew of one case in Scotland in which the jury added 50 per cent. to the value of the land because the land was taken compulsorily for a rifle range. The experience of the War Office in Ireland was even more unpromising than in Scotland. Land in Ireland which was quite unsaleable for any other purpose enormously went up in value when it was intended for ranges, and tenants who had a tenant-right in the land endeavoured to charge more than the fee-simple was worth. But he should like to know whether the right hon. Gentleman had used the powers of the Act, which enabled him to take land by arbitration, and, if so, with what result? He would venture to suggest, in conclusion, that the War Budget had some claim on the enormous surplus which the Chancellor of the Exchequer expected from the new Death Duties; and if from that source the War Minister was able to do anything for the rifle ranges he would meet with cordial support from the Opposition side of the House.

Mr. FREEMAN-MITFORD (Warwick, Stratford) said, the right hon. Gentleman the Secretary for War had complained that there was not a single suggestion made in the course of the discussions that had not a tendency towards increasing expenditure. But he should like, very respectfully, to make a suggestion to the right hon. Gentleman which he believed would have a tendency to reduce expenditure, gradually and permanently. At present the War Office employed the officers of the Royal Engineers as architects for new War Office buildings. No one doubted that the Royal Engineers as a military body was one of the finest corps in Europe; but whether they were the most competent of the economical architects to carry on the barrack work of the United Kingdom was a totally different question. Architecture, like every other art, was a very jealous mistress, and unless a man gave her the full devotion of his life he was not likely to make a first-rate architect. The Royal Engineers should be confined to their own proper sphere, and that was the erection of forts. Economy in architecture was the very first problem that exercised the mind of the architect; but very little or nothing was known as to the principles on which the officers of the Royal Engineers calculated their estimates for buildings. His suggestion was that the work of building barracks should be handed over to the staff of trained architects in the Board of Works. [*A laugh.*] The right hon. Gentleman laughed at that, but surely it was a suggestion that was worth consideration. If the architects of the Board of Works carried on the building operations of the War Office they would get better contracts all over the country than could possibly be got through the medium of the commanding officer of the Royal Engineers, who was appointed for five years, he thought, and therefore could not have the same experience of the prices that normally obtain in the various country towns, as would be at the command of the trained officers of the Board of Works. He supposed he would be answered that an architectural training formed part of the curriculum of the schools in which the Royal Engineers were educated. That was true; but he doubted that the knowledge obtained in that way was such as would fit a Royal Engineer to compete with a trained architect, any more than a trained architect could compete with a Royal Engineer in the construction of forts. When they asked a Royal Engineer to become an architect they asked him to do something that was outside his profession; they took him away from duties which more obviously fell upon him, and duties therefore which must to a certain extent suffer by diverting his energies and talents into courses that were perhaps a little foreign to them. If they were to insist on their barracks being built by trained architects they would build them cheaper and better; the sanitary accommodation would be more perfect, and, moreover, they would leave the officers of the Royal Engineers altogether to their proper military functions.

Sir A. ACLAND-HOOD (Somerset, Wellington) said, he had questioned the right hon. Gentleman with reference to the condition of the barracks at Plymouth, Devonport, and other places in which troops were quartered on returning from India and other hot climes, and the right hon. Gentleman had said that while those barracks were damp they were not cold.

Mr. CAMPBELL-BANNERMAN: I said it was a damp clime to send them to.

Sir A. ACLAND-HOOD said, the right hon. Gentleman had further stated that the discretion as to where the troops were to be quartered was in the general officer commanding the district, and therefore the War Office had no responsibility in the matter; but he thought the right hon. Gentleman might use his influence in the right direction by recommending that troops returning from hot climes should not be sent to damp barracks. With regard to Wellington Barracks, he understood the right hon. Gentleman to have told him last night that the married men's quarters which had been destroyed by fire had been rebuilt, and that the other married men's quarters had been furnished with proper exits in case of fire. He had that morning visited the barracks—every corner of which he knew, having been stationed there dozens of times, and months at a time—and he was surprised to find that the place which had been burned down was still a vacant space, and that the exits and entrances of the existing married men's quarters were exactly the same as they were a few years ago. The bad drainage nuisance, to which he had also called attention, was very much worse now than it had been when he resided in the barracks. In fact, the barracks was a breeding place of disease. An insanitary state of things existed there that would not be tolerated in any union or prison, and he could not see why our soldiers should be housed worse than paupers and convicts. The right hon. Gentleman told him last night that the sum required for the drainage of the barracks was included in this year's Estimates. The battalions quartered in the Wellington Barracks would soon be leaving for the Autumn Manœuvres for five weeks, and he asked the right hon. Gentleman to have steps taken to have this disagreeable and dangerous nuisance removed during that period. He would also like to have an assurance from the right hon. Gentleman that there would be a sum included in next year's Estimates for rebuilding the married men's quarters which had been burned down, and to provide proper exits and entrances to the existing married men's quarters. If he did not get those satisfactory assurances he would have to move a reduction in the Vote and to go to a Division.

Mr. CAMPBELL-BANNERMAN said, he understood it was never intended to rebuild the married men's quarters which had been burned down at Wellington Barracks; but, taking a lesson from the fire, the remaining married men's quarters were so altered as to secure proper exits in the case of fire. A scheme for the reconstruction of the entire barracks was under consideration; but, pending that scheme, small improvements would be attended to, and the nuisance complained of was included in the Estimates and was being dealt with, a tender for the fittings having just been accepted. He was told there had been no complaint of the general drainage of the barracks. He was bound to say, generally, that when such complaints were made there was always a suspicion as to the way the barracks were kept. Undoubtedly, in many cases, the evil odours complained of were due to the regiment in the barracks neglecting to properly flush the drains, and to keep things in proper order, though he was sure that so far as the Wellington Barracks was concerned all those things were properly looked after. But if any evils of the kind existed the person responsible was the general officer commanding in the district. It was the duty of the medical officers to report those evils to the general officer commanding in the district; and there was a Standing Order, so to speak, of the Secretary of State in the War Office, that a question of money should never stand in the way of any sanitary repairs or alterations which were urgently required; and if proper representations were made, as they ought to be, to the general officer commanding in the district, it was the fault of the general officer that the evils existed; for if he forwarded the representations to the War Office, they would have been at once attended to. It was very easy to say that our barracks were such that the soldiers could not live in them, but it was all the greatest nonsense. The greater number of barracks showed better with regard to health than any other buildings in which men were congregated together. With one or two flagrant exceptions, which were being dealt with, the greater part of the barracks were in a perfectly good and satisfactory condition, if they were to judge by the medical reports. In the case of the Wellington barracks, there had been no complaints of the general drainage, except that in the married officers' quarters the wife of an officer had died from puerperal fever. The sanitary arrangements of the barracks were then examined by Mr. Tyndal, the sanitary engineer of the War Department—a most competent officer—and while a few minor defects were found, nothing of a serious nature was discovered. That showed what pains were taken by the War Department in those matters. Again, a lamentable account was given last night of the drainage of that fine building, the General Officers' Home at Portsmouth. A general examination of the drainage of the house was made in 1890 by Mr. Tyndal, and he reported to the War Office. But not content with that, his predecessor in the office of Secretary of State invited Sir Frederick Bramwell to examine the house, and the result was that Sir Frederick Bramwell agreed, item by item, with every one of Mr. Tyndal's recommendations. The hon. Member for Warwickshire proposed that the whole business of building and repairing barracks should be taken out of the hands of the Royal Engineers. Everyone might not agree with the particular kind of architecture favoured by the Royal Engineers, but anyone who went to Aldershot and examined the new buildings put up there would see that externally and internally they reflected the very highest credit on the Department of the Royal Engineers. He believed that the Royal Engineers were admirably qualified to erect barracks. They had high civilian assistance; they were often men of very great experience, and the interests of the barracks were in every respect well looked after by them. The hon. Member suggested that the barracks should be handed over to the Office of Works. He did not wish to say anything, as between one Government Department and another, of an unfavourable character, but he doubted that the Royal Engineers could produce so absolute a failure for all the purposes for which it was intended than that block of buildings in which the Foreign Office, the Home Office, and the Colonial Office were included.

Mr. FREEMAN-MITFORD: I must interrupt the right hon. Gentleman. That building was not built by the men to whom I alluded. It was built by the late Sir Robert Scott, and not by the Office of Works.

Mr. CAMPBELL-BANNERMAN: Probably the Office of Works had some controlling voice in the matter. The plans had to pass the Office of Works.

Mr. FREEMAN-MITFORD: The plans were settled by a committee of taste.

Mr. CAMPBELL-BANNERMAN said, "taste" very much depended on the idiosyncrasy of the individual. But he would come further down. There was the new Admiralty buildings. He was not finding fault with the Office of Works. No doubt they did their best with the circumstances they had to deal with. But were the Office of Works such models of excellency that they should turn up their noses at the barracks built by the Royal Engineers? It was notorious that the great block of buildings which included the Foreign Office and the Home Office was so badly constructed with regard to sanitary accommodation that the drains would not work, and a big sum, £20,000 or £26,000, had to be spent on them to put them into a proper condition. That experience did not show that the Office of Works would preserve them from some of the evils into which they occasionally fell under the directions of the Royal Engineers. The Department of the Royal Engineers was successfully managed. Fault might be found with their form of architecture as a matter of taste, but as to the substantial qualities of the buildings and the suitability of the buildings for the purposes for which they were intended, their work was exceedingly well done. His hon. Friend the Member for Guildford had asked him whether they had placed the provisions of the Rifle Ranges Act into operation. They had not. One of the difficulties found with the Act was that though the War Office might purchase property they could not interfere with rights of way.

Mr. FREEMAN-MITFORD said, he understood that the sanitary arrangements of the buildings which the right hon. Gentleman had so seriously and severely criticised were constructed entirely under the directions of an officer of the Royal Engineers who was at the time attached to the Office of Works.

SIR A. ACLAND-HOOD said, the nuisance in the Wellington Barracks had been reported last September, 10 months ago, and the Report was followed by a long correspondence which occupied three months, between the officer commanding in the district—whom the right hon Gentleman said was the responsible person in the matter—and the Commander-in-Chief, but nothing had yet been done. Meanwhile the soldier had to live in the place, which he admitted was very comfortable if it was not for the bad drainage, and he hoped the right hon. Gentleman would, without any further delay, take the question of the drainage seriously in hand.

MR. HANBURY said, the number of complaints which were made of the defective sanitary arrangements of barracks showed how essential it was to have some person in authority responsible for the barracks. He did not know what the Royal Engineers might be as architects as compared with civilians, but the fault of the system, in his opinion, was that the Royal Engineers were not responsible, as the right hon. Gentleman seemed to think, for the barracks. The whole of the duties in connection with the building and repair of barracks were duplicated. The Royal Engineer and the District Surveyor worked side by side, and it was utterly impossible to say which was the architect and which the surveyor. Then when they had made out the plans, they were submitted to the officer commanding in the district, and to the commanding officer of the Royal Engineers, both of whom reported to the War Office on the subject. He would like to know which of all those men were responsible for the building?

MR. CAMPBELL-BANNERMAN: The general officer commanding in the district.

MR. HANBURY said, it, therefore, appeared that the man who was responsible for the building was a military man who knew nothing, architecturally, about it. No wonder the barracks were so bad! He should also like to know what training had the Royal Engineers for architectural work of this kind? So far as he understood, there was a commander in each district, but how could these commanders be expected to know anything about architecture when they had no training? The training an officer got was whilst he was a lieutenant, during the six months that he remained at Chatham. A man might be sent out to India, and if he did not stop out there altogether the training was of very little use to him, for during the seven or eight years he was in the Service before he was appointed to a district he only received six months' training in architecture. He thought his hon. Friend had made out a good case, that, looking at the fact that the organisation was bad, these men had not the proper training for the work they were called upon to perform. The right hon. Gentleman rather questioned that; but did they not, year after year, have complaints about the sanitary condition of these barracks? It would not, perhaps, matter so much if the War Office could be treated as private individuals, because things went on at these barracks that could be indicted if the property belonged to private individuals. A great deal was allowed to go on that was much worse than would be imagined. There was not sufficient accommodation, and some of the night arrangements were of the most filthy description, and if they occurred in private houses would form the subject of a prosecution; therefore, his hon. and gallant Friend was perfectly justified in bringing this matter forward. Taking the married quarters, did the right hon. Gentleman mean to tell him that in any cottage belonging to a private individual that married people with a family of three or four children would be allowed to huddle into one room, as was the case in many of their old barracks? He would like to get a return of the number of barracks where any provision was made in married quarters better than one room for a married couple and three or four children. This was a thing which the War Office ought not to allow to go on. There was one question he wished to ask as to this Vote. When the Vote was under discussion some time ago great blame was attached to him by the right hon. Gentleman because he declined to allow the Vote to be taken after about five minutes' discussion, though it was stated that it was absolutely necessary to get the Vote that day. Very strong language was used; but of that he did not complain, because it was done by everyone in charge of the Vote, but the right hon. Gentleman had shown there was no absolute necessity for passing the Vote at that time by delaying to bring it forward again for four or five weeks. A very strong appeal was made to him to let the Vote go, as it was said it was of very great importance that the Vote should be got, even in the last five minutes, on account of the commencement of new works. What he wanted to know was, how this Vote differed from other Votes as to make it more necessary to get this Vote than any other? Was it the fact that the money that had been voted on other Votes could not be transferred with the sanction of the Treasury for the works to be constructed under this Vote, and was it the fact that under other Votes articles of warlike stores and things of that kind could be bought without receiving Parliamentary sanction, but that it was utterly impossible to commence any new buildings until this Vote had passed? For the benefit of the Committee and the information of the House he thought they ought to know that. From what the right hon. Gentleman said the other day it would appear it was urgent to get this Vote on the ground that these buildings could not be begun until they received the sanction of Parliament; if so, the right hon. Gentleman was justified in pressing him to some extent; but if that was not the fact he failed to see the justification. He wanted now to ask a question about the barracks at Fullwood, near Preston. In anything he said he was not going to press the right hon. Gentleman to keep troops in Fullwood barracks for any local reason, but at the present moment there was a good deal of accommodation for cavalry, provision being made for 380 men and 158 horses, and a new riding school was built some six years ago at a cost of £3,500. If it was not to the public advantage to send cavalry to Preston he did not wish the right hon. Gentleman to send them, but a large amount of money had been spent upon these barracks, and he wished to know if that was to be thrown away. He strongly objected to troops being put into large towns for mere police purposes, a thing they ought all to protest against; and if

these barracks were not in the open country he would not have brought the matter forward; but he said that there was a large amount of accommodation at Fullwood barracks, and if the right hon. Gentleman had made up his mind to withdraw the cavalry he should like to know his reason for so doing.

Mr. CAMPBELL-BANNERMAN said, he had not with him the material that would enable him to answer this question, but he would inquire into it. He quite sympathised with the hon. Member, and no doubt it would be satisfactory to his constituents to have a cavalry barracks there. In his own constituency he was always being asked to send a battalion to Stirling Castle; therefore, he quite sympathised with the hon. Gentleman.

Mr. HANBURY said, he most distinctly said that if it was not for the public advantage then do not send them.

Mr. CAMPBELL-BANNERMAN said, he, of course, understood that; but the hon. Member alluded to a larger question, that of getting the Vote. The matter was quite plain, but he was in this position: as if he were a humble scholar being interrogated by his schoolmaster, because the hon. Member was on the Public Accounts Committee and knew the rules better than he (Mr. Campbell-Bannerman) did, who had to obey the hon. Member. On this Works Vote no new works could be undertaken until it had passed the House of Commons. In the case of any other Vote, as the hon. Member had said, they could spend money on them and transfer the money, as it were, from one to the other; on this Vote they could spend money on any service which was already in progress, but they could not undertake to spend anything on a new work until the House of Commons had voted the money. He believed this provision could be dispensed with in some instances, if cases of great urgency could be shown the Treasury in some instances overruled the restriction. Sometimes when this Vote was put off the whole of the best part of the building year had gone. The other day he did not say there was an urgent necessity to pass it, but that it was urgent that they should get it as early as they could in order that they might have the advantage of fine weather.

*Mr. A. C. MORTON (Peterborough) said, he was in favour of economy, but he was also in favour of providing proper accommodation for soldiers, and therefore he wished to ask one or two questions with regard to certain parts of the United Kingdom. For instance, he wished to know whether the War Office had made any provision for rebuilding the barracks at Londonderry? Some time ago he understood they were about to proceed with the work, which he believed had been in hand or had been considered for a great number of years. From his own knowledge, having seen the barracks last year, he could assure the right hon. Gentleman that they really wanted rebuilding. He was sorry that the Local Representative was not present to-day to support him in his appeal to the right hon. Gentleman as to the necessity for proceeding with these barracks as speedily as possible. He trusted that the right hon. Gentleman would not delay the matter much further. Then he wanted to know something with regard to Stirling Castle and some other Scotch castles. Stirling Castle was in the constituency of the right hon. Gentleman, but he was not satisfied that the right hon. Gentleman had done, or was able to do, all that was necessary to prevent this old historical castle from going to ruin. So far as he could understand, the only amount down in the Vote out of which the work could be done was the sum of £1,000 for ordnance store buildings, including purchase of land; he was not aware whether there was any other sum included in the lump sum of the Vote that could be used for the purpose of restoring this castle; still, he should like to know if the right hon. Gentleman intended to do anything more for the purpose of restoring this castle so far as he could, and putting it in such a condition as would prevent it decaying and being destroyed altogether in some short time? When he (Mr. Morton) was there last year there were some parts that wanted repairing very badly indeed. He should be glad to know that the War Office had some general power of doing what was right and proper for the preservation of an historical castle of this nature. Then there were three other castles in Scotland he should like to say something about. He saw that Edinburgh was mentioned in the Vote, and that £1,500 was taken with regard to it. He was aware that part of this castle was not under the control of the right hon. Gentleman at all, and he was sorry that he had been unable to get the Board of Works to do their duty with regard to that part of the building under their control. He had noticed there were sums of money to be spent, but so far as he could judge from personal inspection the right hon. Gentleman did not propose to spend enough to put it in a satisfactory state, either for its preservation or for the comfort and necessities of the troops quartered there, consequently he should be glad to get some further information from him. Another historical castle was Blackness Castle. This old castle itself was used as a powder magazine, or a magazine for old stores or something of that sort, and had been allowed to go out of use altogether except for the purpose he had mentioned. There was another historical castle to which attention had been called, and that was Dumbarton Castle, but he did not see that mentioned, though it might be included in the lump sum, which for works under £1,000 was taken. He should like to know whether the right hon. Gentleman intended to do the necessary work to prevent Dumbarton Castle from going to ruin entirely? He had mentioned these four castles in Scotland because they were supposed to be the keys to the Kingdom of Scotland, and it was provided, or intended to be so provided, in the Treaty with England that these castles, together with the two Royal Palaces, which he (Mr. Morton) had referred to on other Votes, should be kept up at the expense of the United Kingdom. He was aware they had generally been grossly neglected by all Governments; but now that they had a War Minister who was a Scotchman and a Scottish Representative, and that most of the other Members of the Government, if not all Scotchmen, represented Scottish constituencies, one would have thought that these buildings would have at last an opportunity of being taken care of. He did not desire to detain the Committee now, but he hoped his right hon. Friend this Vote, in what Vote do they appear? I am quite wiliing to accept the suggestion of the Secretary for War that the discussion on this matter should be deferred until we reach a later Vote, but I only wish now to point out that I had good grounds for raising the point on this Vote.

Vote agreed to.

2. £114,500, Establishments for Military Education.

Mr. JEFFREYS (Hants, Basingstoke) asked what action the War Office proposed to take on the Report of the Committee on the subject of Army Examinations? That Committee reported, he believed, in a manner not acceptable to the general public or to the opinion of the House; at any rate, in so far as it suggested that Latin should be made an optional subject in the examination of candidates for the Army. Latin was compulsory at the present time, and he thought it was necessary it should be so in order to induce boys from our great public schools to come up for these examinations. Latin, it should be remembered, was an important branch of the education at the public schools. He believed it was generally recognised that the best officers in the Army came from our public schools. They knew what was the opinion of the Duke of Wellington of the boys educated at Eton, and he hoped the War Office would do all it possibly could to encourage those public school boys. He also called attention to the dissenting Report of the three Commissioners (Lord Francis Hervey, Mr. Gipps, and the Member for Chelsea), who said that they saw no advantage in the proposal to remove Latin. Next, the Committee suggested that the medical examination of candidates should be carried on by Boards of Medical Officers specially selected for the purpose. It would certainly be more satisfactory to the candidates and to the general public if a Board of Medical Officers were appointed before whom the candidates could go. As they well knew, crammers told the candidates what was necessary to be known when going before the examiners at either Woolwich or Sandhurst; but other subjects—a knowledge of which was equally desirable in the interests of the Army—were left untouched, and he, therefore, hoped the authorities would give weight to this recommendation of the Committee, because he thought it would be more satisfactory to the general public to have a Board of Examiners. He would like further to ask the right hon. Gentleman whether it would not be possible to have the medical examination first, so as to let the candidate know at once whether or not he was fitted for the Army, as if a candidate knew beforehand he had got a medical certificate, he would go into the examination with all the more heartiness. In conclusion, he again appealed to the right hon. Gentleman to continue Latin as a compulsory subject.

Mr. CAMPBELL-BANNERMAN said, he was in this position: that he could not with propriety express any opinion on the Report. The moment he received it he referred it for observations to the Civil Service Commissioners who conducted the examinations, and one of whom (Lord Francis Hervey) was a member of the Committee. He had not yet received those observations, and, therefore, he was unable to pronounce any opinion on the topics dealt with in the Report. The main and governing objection to putting the medical examination before the literary examination was this: that the examination would not be applied only to the successful candidates, but to the whole body who might come up for examination. This would involve the examination, perhaps, of 600 or 700 candidates instead of 60 or 70; and this would involve a tremendous amount of work.

Mr. JEFFREYS: It would prevent physically unfit candidates coming up for examination.

Mr. CAMPBELL-BANNERMAN said, it would be almost impossible to have the examination beforehand. He was in favour of making it as formal as possible, and, therefore, there was one recommendation of the Committee which he should like to refer to. The Committee said that, in order to prevent as far as possible disappointment, whatever Regulations of the medical test might be made, the fullest publicity should be given, and the attention of parents and guardians directed to them by special circular. This was important. Take, for example, the question of eyesight. If parents knew that the examination was so strict in that respect, and due intimation was given as to the nature of the test to be applied, they might be able to apply that test themselves, and so obtain some security. The Committee further suggested that the medical examination should be carried out by a Board of Medical Officers specially selected for that purpose. That was most essential in order to secure authority and uniformity in the examination. The subject of Latin appeared to have operated on the nerves of the head masters of the country. He was a Latinist himself, and he was not in favour of discouraging or excluding it; indeed, he would go further, and would maintain Greek as well. But it must be remembered that he was speaking under this reservation when he expressed this opinion: that he had yet to hear the opinions of the Civil Service Commissioners before he formed any opinion on the Report. But the recommendation of the Committee appeared to have been entirely misunderstood, even by the head masters. Latin was not compulsory in the ordinary sense of the term at the present time. It was one of the first-class subjects which every one must take up; but taking up the subject was satisfied by writing a name, and a number at the head of a blank sheet of paper. There was no rule just now that a candidate must obtain a certain number of marks in Latin. A boy could go up for examination, and know not one word of Latin at the present time, and yet pass very high among the candidates. What was proposed in the Report was that Latin should be put in Class II., instead of Class I.; that was to say, it should be one of the optional subjects which a boy could take up, and which was to be marked at the same rate as now. Latin at the present moment, therefore, was only compulsory in the sense that no other subject could be substituted for it; it was not compulsory in the sense that marks must be obtained for it. He was not a partisan on the side of crammers, or on the side of public schools. His object was to to get the best young men into the Army, to "tap," as it were, the best sources of supply, and he wanted to have the examination so arranged as to make it possible for any well-educated youth to compete with a fair chance of success, whatever the nature of his education might have been. As he had said, he was not a partisan of the class injuriously called "crammers," but neither was he a denouncer of it. In former days, it should be borne in mind, many of the public schools did not teach, and failed to meet the educational wants of the country in any adequate degree. However, he had no wish to favour either crammers or schools, his only aim being that the examination should be the fairest possible test of the general education of the best young men in the country. That test ought not to be confined to one particular kind of education, or to one particular set of subjects. For example, if a lad had an aptitude for scientific subjects, he ought to have a chance at the examination, just as the boy who had been educated in classical and linguistic subjects ought to have his chance. That was the object he would have in view in any decision he might come to. The hon. Member had suggested that he should give weight to the recommendations contained in the dissentient Report, but surely the Report of the majority deserved great weight. He was glad to have had that opportunity of removing a misapprehension which had arisen in regard to the subject of Latin.

*Sir A. HAYTER (Walsall) said, he was sure it would be a matter of satisfaction not only to the right hon. Gentleman, but to the Members of the Committee that the recommendations made last year by the Visitors to the Military College at Sandhurst had been loyally and thoroughly carried out by the new Commandant, General East. In the first place, it struck the Committee and the public generally that it was a mischievous system that the boys should only be employed four hours a day, but General East had now introduced a system under which the cadets were employed indoors at full work for five and a-half hours a day, while other arrangements had been made by which their time was occupied for eight hours a day. Expensive amusements like polo and the gymkana had been discountenanced, and the general expenses had been reduced to the Woolwich standard. The outfit of the cadets, however, was still too expensive, and cost £40, as compared with studying at Netley for some time, and who, he understood, but for the facts to which he (Mr. Clancy) was going to refer, would in the course of a few weeks have been gazetted to an appointment in the Public Service. The facts of the case were these: He understood that last winter a dance of some sort or other took place at Netley, and that amongst the persons who attended that dance, which was given by the wives of the men belonging to one of the establishments, there were seven or eight gentlemen belonging to the Medical Service at Netley. Unfortunately, the whole of those gentlemen took a little too much to drink. So far as he could find out they also committed what he believed was an offence against military discipline —namely, they treated the men. He had no sympathy with persons who got drunk, and he had nothing to say in defence of persons who offended against military discipline when they knew the rules under which they took service. But what he complained of in this case was unequal treatment. This gentleman (Dr. Corbett) was brought up before his superior officer and talked to and reprimanded. If the matter had ended there, and if all the other persons concerned had been treated in the same way he thought justice would have been done. But, after Dr. Corbett had received this reprimand, and after he had come to the conclusion that the whole thing was over, he was ordered up for trial on the charge of being drunk and disorderly on the occasion of the dance. The result of the investigation had been that he was asked to send in his resignation. He (Mr. Clancy) must say that if he had been in the place of Dr. Corbett he should have refused to send in his resignation, and should have allowed himself to be dismissed. If the right hon. Gentleman was not able to give him a better explanation than he had given already, he should retain the opinion that Dr. Corbett had been treated unequally, and for a very special reason. He had asked the right hon. Gentleman to allow himself and the hon. and gallant Member for Galway to look at the evidence taken in the case. The right hon. Gentleman had refused him leave even to read it. Therefore, he was unable to say exactly what was the wrong given in evidence against this young gentleman. But he was able to say this on the statement which Dr. Corbett had made to him: that he had received an excellent character from the Catholic chaplain of the place, and there were evidences in the amount of his wine bill to show that he had been the reverse of a drunkard, and that there was no charge against him barring this particular occasion. In fact, he was a well-conducted young fellow. Nevertheless, he was requested to send in his resignation. In the absence of the documents which he had asked for he (Mr. Clancy) had no hesitation in saying that this young man, out of six or seven who sinned in a similar way, was treated in the manner in which he had been treated for the reason that he was an Irishman and a Catholic—the only Irishman and Catholic amongst the lot. That was a reason which public opinion, at all events in Ireland, would not regard as a sufficient justification for the treatment to which Dr. Corbett had been subjected. He (Mr. Clancy) did not desire to enter upon a long discussion on this matter, but he would add this: that he fancied the right hon. Gentleman had refused redress to this young man because he did not like to override the decision come to by the Military Authorities at Netley. In the opinion of the right hon. Gentleman he supposed it would have degraded those officials in the eyes of those whom they were engaged in teaching. That might be a consideration of some weight; but, on the other hand, he should recollect the injury this young man had suffered, and moreover that there might be many persons in his position who would shun Netley, especially Irishmen and Roman Catholics, if conduct of this sort was allowed to go on with impunity. The right hon. Gentleman might say, perhaps, that no great harm had been done to Dr. Corbett, that he was a young man on the threshold of life in his profession, and that he would be able to practise medicine outside. He trusted that the right hon. Gentleman would hardly put forward that plea, because it was obvious that this young man was on the threshold of life he would all through his career have this stain upon his character, and probably on the next occasion when he sought a public appointment he would find this an effectual bar to his getting it. He trusted the right hon. Gentleman would still find it possible to mitigate to some extent the injury which he had caused Dr. Corbett, and would reinstate him—formally, at least.

MR. CAMPBELL-BANNERMAN said, the hon. Gentleman had brought forward this case with great moderation, and he was not sorry that he had brought it forward. The case had come under his notice immediately after it occurred, and he had been at first disposed to take a somewhat lenient view of it. That view was shared by the Inspector General of the Army Medical Department; but, on looking into the matter more closely, he came to another conclusion. It must be remembered that Dr. Corbett was at Netley with some comrades as probationers; he was undergoing a course of instruction in that character; he was not a commissioned officer in the true sense of the term. He had misconducted himself on this occasion. Need he (Mr. Campbell-Bannerman) tell the House that if he had the slightest suspicion or ground for believing that Dr. Corbett had suffered because he was an Irishman or a Catholic, he would reinstate him tomorrow; but he assured the hon. Gentleman that there was no justification whatever for that suspicion. Dr. Corbett did misconduct himself on that occasion. The matter was inquired into by the professors at Netley, who were his proper military superiors, and they came to the conclusion that he ought to be called upon to resign. The case came up to headquarters. The Military Authorities who were consulted in the matter as a question of discipline took a strong view upon the subject. It did not come before him (Mr. Campbell-Bannerman) as Secretary for War. But the hon. Gentleman opposite and relatives and others interested in the case of Dr. Corbett drew his attention to the matter, and it was a question as to whether he should override the opinion of the authorities at Netley and interfere from a disciplinary point of view with the arrangements there. He had found himself unable to do that. It would never do in a matter of this kind, where questions of discipline were at stake, to put aside the opinion of the heads of the institutions in which the persons whose conduct was complained of were serving. The authorities came to the conclusion that Dr. Corbett had committed this offence, and that there was a danger of his not making a satisfactory member of the medical staff if he was admitted into the Service. The hon. Gentleman had made rather light of the argument that, after all, in the case of a young medical man such as Dr. Corbett there was no damage done to him. If an officer who had passed through the Army, and who perhaps had acquired knowledge of a technical kind, was called upon to resign his position, all that he had learnt would be no use to him in his future life; but a doctor who had passed through a medical education which was really a stock-in-trade to him would be able to face the world if he was called upon to leave the Army. He did not wish to be hard on the young man, or to say that he would be likely to misconduct himself in another situation. But having had the opinion of half-a-dozen authorities in this case, he did not think it would be right for him in his official capacity to interfere with the decision that had been come to.

MR. CLANCY was sorry the right hon. Gentleman had not given a more satisfactory explanation of the harshness with which this young man had been treated. The right hon. Gentleman had said he could not sanction the notion that Dr. Corbett had been treated as he had for the reason that he was an Irishman and a Catholic, but the fact remained that the young gentleman happened to be the only Irishman and Catholic among the seven or eight, and he was just as guilty and just as innocent as the rest. In stating the case he (Mr. Clancy) considered he had stated it rather hardly against Dr. Corbett, for the evidence amounted to this, in the language of one of the non-commissioned officers who gave evidence against him, that he was drunk in a military sense, but not in a civil sense. He took this to mean that he was not drunk at all, and that his real offence was drinking with the men. If that were so, and there were six or seven others guilty of the same offence, and he was the only person punished, he being a Catholic and an Irishman, the inference was obvious.

Mr. CAMPBELL-BANNERMAN: That is not so. I cannot tell whether he was the only Irishman present, but there were no others guilty of the same offence. He got drunk, and there is no reason to suppose that the medical staff has any prejudice against Irishmen. The medical staff is full of Irishmen, and will be only too glad to have more of them.

Mr. CLANCY: Will the right hon. Gentleman grant an investigation?

Mr. CAMPBELL-BANNERMAN: No, I do not think that would be consistent with the Regulations.

Mr. HANBURY said, there were certain important suggestions made by the Visitors at Woolwich and Sandhurst with regard to buildings, and he should like to get an assurance that they had been carried out. The Visitors described one building as "dangerous, discreditable, and insanitary." In reference to Woolwich they laid great stress on the condition of the Hospital, and reiterated the opinion they expressed last year, that the accommodation it afforded was inadequate in every respect, that the construction of the building was unfitted for a hospital, and that no reconstruction could make it comply with modern sanitary science. He should like to know whether the recommendations of the Visitors had been carried out. He thought the House ought to see more of the Report of the Director of Military Education, which only came out every four years, but which was really a very valuable Report. The effect of the last Report was to show that the education of the Army was very much below the standard attained by civilians outside the Army. The Director was of opinion that the changes made in Army schools during the last few years were not in the right direction. He admitted that the change from regimental schools to garrison schools had very great advantages, but he pointed out that it had some very serious disadvantages. He said that one result of the change was that the commanding officers connected with the schools took much less interest in them than they used to do. The Director was of opinion that this was a very serious loss indeed. Another result of the change was that the schoolmasters were much more frequently moved than they used to be, and this detracted very seriously from the efficiency of the school. Another result was that the men did not attend as much as they used to do, because they were at a greater distance away. The Director remarked that the effect of the men not attending the schools was that when they became non-commissioned officers, not having had a proper grounding in the schools, they found the instruction given in them much more difficult than would otherwise have been the case, and the result was that they had to be let off a great many drills and duties which, of course, fell upon other men. The Director of Military Education also called attention to the fact that the gas was not lighted in barracks till half an hour after sunset, the result being that as the schools were held, as a rule, from half-past 4 to half-past 5 in the afternoon, in winter months, there was very often a long period of time during which education was given practically in the dark, and he attributed this as one of the reasons for their deficient education. From an educational point of view, it really looked as if the education that we had been giving to the country of recent years was of practically very little avail after the children left school, judging from the results attained in the Army. The Director stated that taking the Army all through the state of education was lamentably deficient, and he affirmed that hardly one man in 9 or 10, could either read or write properly. That official quoted a statement made to him by a large contractor, who in 1890 had to obtain a number of labourers in connection with the construction of the Manchester Ship Canal, and who mentioned that only 5 out of every 20 could read and write, and in some cases the proportion was only 1 in 20. In another case a score of men were wanted for the Railway Goods Department in London, and the conditions of education were that they must read and write and add up a few figures, and that 20 men could not be found, although they were quite capable of doing the work required. The Director added, that if that was a fair sample of the state of education in the country among the labouring classes following upon the Education Acts, it was not surprising that the state of education in the Army was what it was, and that the day when Army schools for adults could be dispensed with seemed as far off as ever. That might be a justification for the totally different system which the Army had adopted with regard to the education of children to that adopted in ordinary elementary schools. In the Army schools he believed that there were not tests and sample examinations, but every child was examined individually. There, was, however, no such thing as compulsory attendance at those military schools for children, and the Directors complained that the attendance was very irregular indeed. He would like to obtain an opinion from the Secretary for War as to whether he thought his system for Army schools was better than the system of the Minister for Education, or what was the reason why these Army schools adopted a totally different system from the other schools in the country.

MR. CAMPBELL-BANNERMAN said, he took the blame upon himself with reference to the canteen at Sandhurst. It had not been provided for in the Estimates, because he had found better use for the money at present. With reference to the hospital at Woolwich, the medical and other authorities did not altogether accept the views taken by the Visitors, however useful—and they were extremely useful—they might be. But he was speaking from memory, and would look into the question. As to the Report of the Director of Military Education, it was some time since he had seen it; but to begin with, he was under the impression that the Director General could report as often as he liked. It had been his habit to report every four years, and that had been found to answer every useful purpose, but he did not think there was anything to prevent him reporting oftener. The change from regimental to garrison schools, though open to some of the drawbacks which had been pointed out, was, generally speaking, a beneficial one. It dated only a few years back, and the defects would be from time to time remedied. The hon. Member had pointed out several individual evils, as he thought—drawbacks or disadvantages. But throughout the country generally there was a higher standard of education now than formerly. He believed it was a fact which was only too true that children who had been at elementary schools and had been taken away at a somewhat early age were found afterwards to have forgotten the greater part of what they had learned, and that had been sought to be remedied by continuation schools. If those schools were developed men would not be found in the state of ignorance which was described in the Report quoted by the hon. Member. The experience of the War Office was, however, that recruits were better educated than in earlier years. He would look into all the questions which the hon. Member had pointed out. They had a very energetic man at the head of the Education Department, and he would consult him on all the points which had been brought forward by the hon. Member, and in the light of that Report he hoped that any flagrant evil would be entirely remedied. The hon. Member had raised the point as to the gas not being lighted until after sunset, but he believed that was the general practice in all public affairs. It was not an unreasonable thing in itself that there should be some some fixed rule to prevent the wanton consumption of gas. He was under the impression that half an hour after sunset was the general rule. He would, however, as he had said, look into the point, which only wanted a little common-sense brought to bear upon it.

Vote agreed to.

Motion made, and Question proposed,

"That a sum, not exceeding £130,600, be granted to Her Majesty, to defray the Charge for Sundry Miscellaneous Effective Services, which will come in course of payment during the year ending on the 31st day of March, 1895."

Notice taken, that 40 Members were not present; Committee counted, and 40 Members being found present,

MR. CLANCY said, he regretted that the Secretary of State for War was not present, because the subject to which he had to draw attention was a very important one, and one to which he specially wished the notice of the right hon. Gentleman to be directed. It was a matter which concerned the health of 300,000 people in Dublin, therefore he did not exaggerate when he said it was a very important matter indeed to the whole of Dublin. That city had for a long time very much wanted a system of main drainage. The fact that it was without such a system had been often commented upon, and he had even heard it alluded to in that House as an argument against Home Rule. In the dearth of Unionist arguments against Home Rule he had absolutely heard the fact that Dublin was without this system of main drainage mentioned as a sufficient reason why the people of Ireland generally should not be allowed to govern themselves. The Corporation of Dublin, he believed, at the first moment their commercial position enabled them to do so had taken action in this matter, and at great expense got a Bill passed through Parliament for the execution of an important scheme of main drainage. That was three years ago, and people naturally expected that the work would have been in full swing long since. He himself and others with him thought there would have been such progress made with the work as to justify the expectation that the project would have been completed this year. But not a single step had been taken to carry out the scheme which was sanctioned by the Bill to which he had referred. The reason was to be found in the action of the right hon. Gentleman opposite [Mr. Campbell-Bannerman having now returned to the House], and of his omniscient Army Sanitary Committee. The scheme, it appeared, embraced the laying of pipes under a military institution in Dublin, known as the Pigeon House Fort, and a clause in the Bill enabled the Secretary for War to stop the whole project if he came to the conclusion on the advice of his Committee that carrying the mains under this Pigeon House Fort would be dangerous to the health of the troops stationed there. No sooner was any practical step taken in the matter than the Army Sanitary Committee smelt danger to the troops at the Pigeon House Fort from this project. The Corporation endeavoured to meet the objections of the advisers of the right hon. Gentleman. They summoned to their aid several very competent sanitary engineers and others skilled in sanitary science, and those authorities advised the Corporation that the fears of the War Department in regard to this matter were entirely unfounded. The Army Sanitary Committee, however, held its course, and even as late as last summer he remembered that he himself and the Member for the St. Patrick's Division of Dublin made vain efforts to convince the right hon. Gentleman that the Army Sanitary Committee was taking a very exaggerated view of the whole matter. They had failed to move the right hon. Gentleman, and so the whole summer, which was a very fine one for carrying out work of this kind, was lost, and consequently the opportunity which might have been utilised of pushing their work on towards completion was lost. He was of opinion that the advisers of the Corporation took the right view of the matter, and that the fears of the Army Sanitary Committee were entirely groundless, and even ridiculous, for he believed that even if there were danger it would be of the most infinitesimal character. Considering that there were only half-a-dozen men in the Fort at the time, he thought the idea of stopping the execution of a great scheme of main drainage for the benefit of 300,000 people was a preposterous proceeding on the part of the right hon. Gentleman. He passed on to the next step of the Military Authorities, which was sanctioned, of course, by the right hon. Gentleman. They proposed that the Corporation should end the difficulty by burying the Pigeon House Fort. The Corporation were perfectly willing to end the matter in that way, and to pay a reasonable sum for this absurd and antiquated institution and the site upon which it was built; but they were asked to pay the extravagant sum of £65,000—a sum which would have added actually a fourth to the whole sum needed for carrying out the entire scheme of main drainage. They did not accept this offer, and now things had become infinitely worse than ever they were before. He had that day taken an opportunity of ascertaining how matters really stood, and he had before him a telegram stating that the demands of the War Office in this matter had been much increased since the deputation waited on the right hon. Gentleman last year. [Mr. CAMPBELL-BANNERMAN indicated dissent.] Last year the demand of the War Office was that the Corporation should pay £65,000 for the Pigeon House Fort. And now it appeared that in addition to that they required that the harbour in the immediate neighbourhood should be maintained and dredged at the expense of the Corporation; that a boat and boatman should be maintained for the use of the troops stationed there; that sites should be provided for quick-firing guns in the neighbourhood; and also for a submarine mining station. They also prohibited the Corporation from using the fort for building purposes in connection with sewage works, because of the possible injury that it might do to the men stationed there. Beyond this he was informed that they required the Corporation to purchase a new site for the military stores at the North Wall measuring some 200 feet square. He believed from his knowledge of the financial condition of the Dublin Corporation that it was absolutely impossible that these conditions could ever be complied with. He ventured to say that the terms proposed by the War Office were nothing short of ridiculous. The Government in asking the Corporation to buy the Pigeon House Fort were acting a particularly mean part. A short time ago the War Office acquired in the City of Dublin a site and a building which cost the Corporation of Dublin in the early part of the century £100,000. He referred to Richmond Prison and the grounds surrounding it. The War Office a few years ago laid their hands upon that building, and they never paid one penny to the Corporation for it. Yet now in the matter of a great drainage scheme affecting the health of 300,000 people in Dublin they were asking £65,000 for the Pigeon House Fort, whilst they had £100,000 worth of Irish property in their possession without having paid a penny for it. The right hon. Gentleman smiled at that; but was it not indisputable that the Richmond Prison belonged to the Corporation—that they had paid £100,000 for it, that the Government had got it for nothing, and that therefore they had £100,000 worth of Irish property in their hands for which they had paid nothing, whilst they refused to give up this absurd and antiquated institution called Pigeon House Fort unless they got £65,000 from the citizens of Dublin; and thus completely stopped the whole scheme of main drainage. It would not, in his opinion, be too much if, under the circumstances, the Government were to hand over the Pigeon House Fort free of charge to the Corporation of Dublin. He could tell the right hon. Gentleman that it would be impossible that the scheme of main drainage could be carried out except at an additional cost of £65,000 if the right hon. Gentleman persisted in his demand. The only other alternative open to the Corporation was to come to Parliament again and ask for another scheme, and of course that would involve a further expenditure of several thousand pounds. He hoped the right hon. Gentleman would come to some decision such as would enable the Corporation to go on with their scheme of main drainage. He could assure the Government that it was only the pressure of other matters which had prevented an agitation arising about this matter which must have made it more troublesome during the consideration of the Army Estimates than the criticisms of some hon. Gentlemen who sat on the other side of the House. For his own part, unless this matter was settled satisfactorily before next year he would make it his duty to take a more active interest in the Army Estimates than he had ever taken before.

MR. CAMPBELL-BANNERMAN said, the hon. Gentleman had stated the case for the Corporation of Dublin in somewhat stronger terms than the deputation from the Corporation of Dublin which had waited on him. But, as he had told the deputation, the War Office had no desire to put any impediment in the way of this great improvement in the sanitary condition of Dublin. As the hon. Member had stated, he had had personal experience, though somewhat limited, of the present condition of the Liffey, and was fully aware of the necessity of something being done to improve matters. Again, as Secretary for War, with a great many troops quartered in Dublin, he was intimately interested in any movement for the cleansing of the Liffey. Therefore, on patriotic grounds and on departmental grounds he should be exceedingly sorry to hinder in any way an improvement being made in the sanitary condition of the city. But how did the matter stand? The scheme of the Corporation of Dublin was to collect the sewage of the city and eject it close to the banks of the little piece of ground now occupied by Pigeon House Fort. Pigeon House Fort was the main depôt for military stores in Ireland. As a place of military defence it was of little value indeed, but the fort was useful as a military storehouse, and so long as it was used for that purpose a certain number of officers and men would have to be located there. The question then arose whether the proposed sewage scheme would affect the health of the soldiers stationed at the fort, and he submitted the point to the Army Sanitary Committee. That was his bounden duty. The Army Sanitary Committee was an independent body. Some of the officers of the War Office were appointed on it, but it also contained several civilians of high sanitary knowledge and experience. They reported against the scheme, and suggested as alternatives either that the sewage from the town should be carried a little further down the river before being discharged, or that the sewage should be let out only upon the ebb tide, so that it should be carried out to sea and not swept back on the bank of the Pigeon House Fort. After his interview with the deputation from the Corporation of Dublin, and as he was shaking hands with the members at leave-taking, it was said to him, "Why not settle the whole thing by selling us the Pigeon House Fort?" That was quite a new point, which, of course, had not been considered by the Army Sanitary Committee. The War Department had paid £100,000, or something like that sum, for the site of the Pigeon House Fort to the Dublin Harbour Board many generations ago. But he did not go upon that point; and, in order not to stand in the way of this main drainage scheme, which he knew was of great importance to Dublin, he put no value on the Pigeon House Fort at all, but said to the Corporation, "Here we have a fort that is very useful to us as a storehouse, but we will let you have the fort, and offer no further impediment to your drainage scheme, if you will give us a wharfage on the north side of the river, and a sum of money necessary to provide a building that will give us an equivalent accommodation to that we at present possess at the Pigeon House Fort." In fixing the price to be paid for it by the Corporation, he had not calculated what the present market value of the property might be, but what sum would be sufficient to build the new premises that the War Office would be compelled to erect in their stead. He had the matter very carefully investigated, and it was found that to erect buildings which would give accommodation equivalent to that afforded by the fort would cost at the very least £65,000. He went to the Treasury and had great difficulty in inducing them to sanction such an arrangement. They considered that £65,000 would not provide equivalent buildings, but in the end he induced them to sanction the sale of the fort to the Corporation of Dublin for that figure. He should not have been justified, in the public interest, in handing the fort over to the Corporation unless he received this money. He thought the Committee would agree with him in the opinion that the proposal made by the War Office was a fair one, and he believed that many of those in Dublin who were directly interested in the matter thought so also.

Mr. CLANCY: Do you refer to members of the Corporation?

Mr. CAMPBELL-BANNERMAN said, the impression conveyed to him by the deputation was that they considered his offer a fair one. The War Office asked for nothing but the actual amount necessary for erecting other buildings elsewhere, and it was to be borne in mind that if the Corporation thought the sum asked was too high and could not accept the offer, there were two other proposals, either of which would satisfy the War Office—namely, that the sewage should be carried further out to sea, or ejected only at ebb tide.

Mr. CLANCY: Were those alternatives possible under the Main Drainage Act?

Mr. CAMPBELL-BANNERMAN said, he did not know that there was anything in the Act to prevent them. The deputation came to him on September 12, but the Corporation did not send their answer to the offer made until three months after, so that if there had been delay it had not wholly arisen with the War Office. At any rate, the Corporation scouted the idea of paying £65,000 for the fort, and offered £25,000 for it. Of course, he could not accept such an offer as that, because if he had done so he should have had to apply to Parliament for money to provide equivalent accommodation elsewhere. He could only reply, therefore, to the Corporation that he could not accept their offer. He acted throughout on the advice of the Army Sanitary Committee. Those were the plain facts of the case, stated without prejudice or exaggeration. He had the greatest sympathy with the hon. Member and the Corporation of Dublin in the matter, and he had endeavoured in every possible way to meet their wishes. No one occupying his position could have gone further than he had done, and, under the circumstances, the responsibility of further delay in carrying out the drainage scheme must rest with the Corporation and not with the War Office.

MR. CLANCY said, the reply of the right hon. Gentleman was exactly what he thought it would be. The right hon. Gentleman had not contradicted a single statement he had made, and he had not even mentioned the matter of Richmond Prison.

MR. CAMPBELL-BANNERMAN said that, speaking entirely from recollection, he believed the facts in regard to Richmond Prison were, that the prison having become a "white elephant" in the hands of the Corporation, it was handed over by them to the Government, who converted it into a barracks. No doubt the erection of the prison originally cost the city a large sum of money, but the Government spent more in converting it than a new barracks altogether would have cost.

MR. CLANCY said, the right hon. Gentleman had not denied the main facts of his case with regard to Richmond Prison. The right hon. Gentleman said the Government paid £100,000 for the site of the Pigeon House Fort. The Corporation paid £100,000 for Richmond Prison. Those transactions were closed. The Corporation handed over Richmond Prison to the Government six or seven years ago; and the Government never discovered what a valueless institution it was until they had appropriated it beyond recall. Now the Corporation, in return for Richmond Prison, asked the Government for the Pigeon House Fort. The right hon. Gentleman said the Corporation had made a smaller demand than he had made. He was not surprised at that. Irish deputations were too soft when they came over to London to interview British Ministers. If the Corporation had his experience of British Ministers in the House of Commons they would have struck a harder bargain. The right hon. Gentleman would not find him making such a proposal as was made by the Corporation; and when he heard of it he felt indignant that the Corporation had not stuck to their rights and asked that the Government should give Dublin the fort in return for the prison. His opinion that the Government were acting a hard part towards the Corporation had not been in the least shaken by the statement of the right hon. Gentleman. The conditions imposed it was impossible for the Corporation to accept, and the drainage scheme could not, and would not, be carried out if the War Office insisted upon them. The right hon. Gentleman said that unless those conditions were accepted by the Corporation he would have to come to Parliament to ask for this £65,000 to provide equivalent buildings. He thought the right hon. Gentleman ought to ask Parliament for the money, and this was a most appropriate year to ask for it, considering that the Chancellor of the Exchequer had just passed through Committee a Bill which would add £300,000 a year to the taxation of Ireland. If he continued in this frame of mind they would have to take what steps they could to get him to change his view.

MR. HANBURY said, this dispute affected other people besides the Government and the Corporation of Dublin. It raised the important question of the favourable treatment of the local ratepayer as compared with the Imperial taxpayer. He could not conceive why a special consideration should be shown to the local ratepayer of Dublin, which was not shown to the ratepayer of any other town. Would the right hon. Gentleman be willing to apply to other towns the principle he was willing to apply to Dublin, but which, seemingly, Dublin was not inclined to accept? The state of the case was this. The people of Dublin wanted to carry out a main drainage scheme. The War Office in that town had buildings which cost them £100,000 some years ago.

Mr. CAMPBELL-BANNERMAN: The site alone.

Mr. HANBURY: The buildings would have cost another £10,000.

Mr. CAMPBELL-BANNERMAN: More.

Mr. HANBURY said, he should like to say another £100,000, but he did not wish to exaggerate. The land and buildings had cost, say, £150,000. Surely the proper thing for the Government to do was to have this property valued as Imperial property, and to part with it only upon a fair price being paid. The right hon. Gentleman declared himself unable from want of funds to purchase property for rifle ranges to render the British Army efficient in the use of the new magazine rifle. The right hon. Gentleman was unable to provide £50,000. He understood, however, that the right hon. Gentleman was willing to hand over to the Corporation of Dublin this building and land, for which the War Office paid about £150,000, at £85,000 below its value. When the right hon. Gentleman taunted Members on the Opposition side of the House with constantly urging him to increased expenditure he should be reminded that the best way of saving the money of the public was not to be extravagant in dealing with public property.

Mr. CAMPBELL-BANNERMAN said, that because in the early days of the century the Government paid £100,000 for land the hon. Gentleman seemed to think they ought to obtain that amount for it when they wished to sell. But the actual value now was nothing like £100,000. They claimed merely what they would require to reconstruct the buildings they would want.

Mr. HANBURY said, that whether the land had depreciated in value or not, the right hon. Gentleman ought to have taken a course which would have put the War Office altogether above suspicion. He should have had a careful valuation made and have sold the land to the Corporation under that valuation. That would have been a business-like proceeding.

Mr. CLANCY said, the speech of the hon. Member for Preston displayed lamentable ignorance of the question. The British had never paid a penny for the Pigeon House Fort. The land was purchased previous to 1817, when the British and Irish Exchequers were amalgamated, and it necessarily followed that the price was charged on the Irish Revenue. It was not until the amalgamation of the two Exchequers that these charges fell on the British Revenue. Therefore, the ignorant speech they had just listened to fell entirely flat. The English and Scotch taxpayers had never paid a penny for the land.

Major RASCH (Essex, S.E.) said, he wished to call attention to Item G, grant in aid of certain institutions, one being the Association for Providing Employment for Discharged and Reserve Soldiers. He wished to induce the right hon. Gentleman to increase the grant to the amount of last year. Every year 25,000 soldiers were discharged from the Army. These either went into the Reserves or found what work they could on the land or in the towns. The question was, what became of the men who did not find Government employment and could not get work in other quarters? A responsible authority, Mr. Arnold White, who was well known in the East End of London, and who gave evidence before the Sweating Committee and before the Labour Commissioners, said that a considerable part of the casuals in London were Reserve and discharged soldiers. In General Booth's book, *Darkest England*, which seemed to have some amount of truth mixed up in it, it was stated that on a certain night at a certain time 10 per cent. of the casuals whose cases were investigated by the "Salvation Army" officials were Reserve or discharged soldiers. These facts ought to be taken into consideration by the War Office. These facts exercised a deterrent influence on intending recruits for the Army, and the Inspector General of Recruiting—General Fielding—said last year that he thought recruiting would never be in a satisfactory condition, and they would never get the sort of men to join the Army that they wanted until the Government did something for the men who left the Service and joined the Reserve. It was said that manufacturers should be ready to employ these men, who were young, of good character, and well able to perform a good day's work; but manufacturers showed no particular alacrity to employ discharged soldiers, their contention being that if the Government did not set an example they failed to see that any patriotic duty rested upon them to take a step which the Government had not taken. One hon. Member who sat on the Ministerial side of the House, and who represented a division of Shropshire, employed a large number of these men. He looked out for them and did his best to get them, and he (Major Rasch) honoured him for it, but Reservists were not as a rule employed by manufacturers for the reason he had stated. This failure on the part of the Goverment to provide adequate employment for discharged soldiers had no parallel in any country in Europe or on the other side of the Atlantic. In America there was an enormous pension list, chiefly applied to old soldiers, and now amounting to £28,000,000 a year. In France every non-commissioned officer who had served 14 years was entitled as of right not only to pension, but to Government employment. In Germany there were something like 90,000 posts open to soldiers, and in Austria-Hungary something like 80,000 posts. No doubt the Secretary for War would reply that in this country there was no State monopoly of the railway service as there was in Austria, which threw a great many posts open to the disposal of the State. Still, our Government might do a great deal more than they did. There were something like 4,000 or 5,000 berths at Enfield and Woolwich which might be made available for the unskilled labour that Reservists and old soldiers could render.

THE CHAIRMAN: This question was dealt with on Vote 1. I think it was brought forward by the hon. and gallant Member on the question that I do leave the Chair.

MR. CAMPBELL-BANNERMAN said, that apart from that he would make an appeal to the hon. and gallant Gentleman. This matter had been discussed and the Government had agreed to the appointment of a Committee to investigate this whole question. Under the circumstances, the most satisfactory course would be to wait for the Report of the Committee.

MAJOR RASCH said, that under this Vote a sum of money was allocated to the Association for Providing Employment for Discharged and Reserve Soldiers.

THE CHAIRMAN: Do not misunderstand me. It is quite open on this Vote to discuss the subscription to the Institution referred to, but I do not think it is competent to go into the whole question of the employment of Army Reserve men.

MAJOR RASCH said, he bowed to the Chairman's ruling. He only wished to say that a great deal had been done by private institutions to which the War Office had allocated funds. The association to which he had referred had found work for 7,000 men with wages aggregating nearly £750,000. If a private institution could do as much during the last seven years, surely the Government, with all the resources of the Empire at its back, ought to do a great deal more. If the Government would devote a sum, say, of £5,000 a year, to the object of finding employment for these men, they would be on the high road towards the solution of the difficulty.

MR. BARTLEY (Islington, N.) said, he should like to know why the grant to hospitals and charitable institutions had been reduced by £300 and a new item introduced—subscription to the Army Temperance Fund, £500? He had no objection to the Army Temperance Fund, which was doing good work, receiving attention, though the sum given to it was a large one—as large as that given to the United Service Institution. What he objected to, however, was a part of the money being taken from the subscription to hospitals and charitable institutions. In these days, when everyone thought they should do so much for the old soldier, they ought not to take away £300, or 12 per cent., from their subscriptions towards Army hospitals and charitable institutions.

MR. CAMPBELL-BANNERMAN said, the last-named subscription did not take anything from the others. The subscriptions to the different charitable institutions were proportioned to the subscriptions received from the public. He had thought it right to make a handsome contribution to the Army Temperance Society, feeling that the society, which had been carried on in India under the auspices of Lord Roberts, would do good work in advancing the principles of temperance in the Army. As the Society had just been set up in this country, he had thought it only right to make a handsome subscription to its resources to assist in its organisation. He believed that if the Association did anything in Great Britain and Ireland comparable to what it had done in India, it would be one of the greatest blessings to the soldier, and enormously increase the practical strength of the Army.

Mr. BARTLEY said, he did not object to the subscription to the Army Temperance Society. He, however, thought it a mistaken policy to make the amount of subscriptions to other charitable institutions depend on the sums contributed by the public. It was hard that in times of commercial depression the soldier should suffer not only in the falling-off of subscriptions received from the public, but in a consequent decrease of the subscriptions from the Government. The system did not seem a wholesome one. Another year they must endeavour to agitate so as to ensure that the soldier should not suffer unnecessarily from bad times.

Colonel LOCKWOOD (Essex, Epping) said, the whole Army had recognised with great pleasure this handsome gift on the part of the right hon. Gentleman of £500 towards the Army Temperance Fund.

Sir R. TEMPLE said, he wished to call attention to Sub-head B of the Vote, comprising £75,000 interest upon the Imperial Defence Loan. Under Part 2 of the Imperial Defence Act, 51 and 52 Victoria, the Government was authorised to issue from the Consolidated Fund, or else to borrow £2,600,000 for certain great works of Imperial defence set forth in the second Schedule of the Act, such as military stations, harbours, and coaling stations, and the £75,000 represented interest upon this sum at 3 per cent. This sum was paid out of the money annually provided by Parliament for Army Services. They might infer that the whole amount had been issued from the Consolidated Fund, and applied to the works. He should like to ask in passing if all the works mentioned in the Schedule had been completed. Six years had elapsed since the Act was passed in 1888. If the whole amount had been issued and all interest charged, one or two important questions arose as to the character of the debt—whether it was to be considered a permanent debt or a floating and non-permanent debt. On this point he drew attention to Sub-section B of Clause 4. By that sub-section it was provided that all dividends paid from the 1st July last in respect of the Suez Canal shares should be applied in paying the principal of the amount borrowed for Imperial defence. Nothing could be more explicit than that the dividends were to be applied to the reduction of the capital sum of £2,600,000. It was understood at the time the Act was passed that the debt was to be treated, not as a permanent debt, but as a temporary debt, and that it was to be extinguished by the interest on the Suez Canal shares. This process of extinction ought to have been begun and to be going on now; it was a matter of common knowledge that the value of the shares was very great, and that the yearly dividend was probably £1,000,000 sterling, and if that were so only a quarter of the £75,000 could be due now. Yet by some curious process, which he for one could not understand, the Chancellor of the Exchequer in this Budget was taking Suez Canal share dividend to the extent of £260,000, and adding to the Revenue for 1894-95. He could not understand how the right hon. Gentleman could lawfully make that appropriation. There was another point as to whether the debt, being considered a non-permanent one, ought not to come in for extinction under the new Sinking Fund of £25,000,000? It was of importance to know whether a solemn obligation undertaken by this House and ratified by Act of Parliament was being fulfilled.

Mr. CAMPBELL-BANNERMAN said, this was a Treasury matter rather than a War Office matter. As far as the framing of the Estimates was concerned, the estimated interest on the loan was £76,155, less a small reduction from interest on the Suez Canal shares. A memorandum he had showed how the amount of interest was made up. The amount of debt outstanding was £2,477,000. By the present Budget £2,600,000, the capital sum expended on the Imperial Defence Loan, would be paid off, and therefore the £75,000 would be saved. Of course, pending the carrying into law the Finance Bill, that could not come to pass.

SIR R. TEMPLE: Are we to understand that this item will not recur again?

MR. CAMPBELL-BANNERMAN: Not after the Finance Bill has passed.

SIR R. TEMPLE: I do not see why the Finance Bill should be brought into the matter at all.

MR. HANBURY: If the Finance Bill passes, will this money be paid into the Exchequer?

MR. CAMPBELL-BANNERMAN: Yes.

SIR R. TEMPLE: Then the Finance Bill does not hold to the obligation imposed by the Act?

MR. CAMPBELL-BANNERMAN: It supersedes it.

SIR R. TEMPLE: Does it uphold the obligation?

MR. CAMPBELL-BANNERMAN: No.

SIR R. TEMPLE: Then what will the Government do in this respect?

MR. H. H. FOWLER: It will pay the amount at once.

MR. BARTLEY said, he should like to point out that the Imperial Defence Act, which the Finance Bill did not repeal, provided that the interest on the Suez Canal shares should on the 1st of July, 1894, be used to liquidate the Imperial Defence debt. That Act was still in force, and it would not be repealed by the Finance Bill. Yet the Government were proposing to set aside an obligation imposed by the Act! He did not think this £75,000 was wanted, and he felt that they were bound to move the reduction of the Vote by that amount in view of the very unsatisfactory explanations which had been tendered to them.

***MR. H. H. FOWLER** explained that the Army Estimates had to be laid on the Table within ten days of Supply being set up, and therefore the authorities knew no more about the Budget than the hon. Member. The Army Estimates were framed on the assumption that the existing law would remain in force; but the House had now before it the Finance Bill, which upset and altered the whole of the arrangements of the former Act and provided that the Suez Canal shares should be paid into the Exchequer. Thus the loan would be at once paid off, but until the Finance Act received the Royal Assent the War Office were bound to provide for this sum of £75,000.

SIR R. TEMPLE said, that was exactly what he and his friends were contending. The Estimates were framed on the basis of the law as it stood, and that law he had read out to the House. Consequently the item of £75,000 ought not to appear in them, and he therefore moved to reduce the item by £25,000.

Motion made, and Question proposed, "That the Item P, £75,000, Interest on the Imperial Defence Loan, be reduced by £25,000."—(*Sir R. Temple.*)

MR. A. C. MORTON thought further explanations ought to be given to the House. They were told that if the Finance Bill passed the money would not be spent, but the probability was that the War Office would treat the amount as savings, and would eventually spend it on matters not mentioned in the Vote at all. They ought to have a distinct understanding on the point, and he would suggest that the better plan would be to withdraw the item altogether, or to give a pledge that it should not be treated as savings.

MR. CAMPBELL-BANNERMAN said, that the War Office communicated with the Treasury, who informed them that, although the Suez Canal shares were hypothecated, no money, except a small sum, would be available during the current year. Under these circumstances the sum of £75,000 was put down. The Finance Bill was not yet an accomplished fact, and the War Office could not act, in framing the Estimates, as if it were.

***MR. TOMLINSON** said that, quite apart from the Financial Bill the Chancellor of the Exchequer should in his Financial Statement, that he expected to receive some dividends on the Suez Canal shares during the current year, and if so, the whole of the £75,000 could not be required.

MR. BANBURY (Camberwell, Peckham) said, that so far as he understood the point it was that the interest would terminate on the 1st July this year, and that it was necessary to take the whole amount for the year. But actually only £37,500 would be required, as interest would only have to be paid for six months; consequently they ought not to vote £75,000.

Mr. HANBURY said, that when he innocently suggested that the money should be paid into the Exchequer he forgot the power of the War Office to deal with savings. If they passed this item they would be deliberately voting money for the War Office to spend exactly as it liked, for it would not be earmarked in any way, and the authorities would not be under any obligation to pay it into the Exchequer, but, so long as they got the sanction of the Treasury, they would be entitled to use the money for any sub-head in the Vote. They were, in fact, asking for unlimited discretion to spend it as they liked.

Mr. BARTLEY said, he thought the Government should ride either one horse or the other; they should either stick to the Finance Bill or to the existing law. If the War Office were going on the existing law, they knew that only part of this sum could be wanted, and the Committee were asked to vote a large sum for a purpose that the Government knew it could not be wanted for. In that case they knew as members of the Public Accounts Committee that it would be applied to other purposes. If, on the other hand, the War Office were going on the assumption that the Finance Bill would become law, they knew that none of the money would be wanted. This was an attempt to obtain £75,000 under this Vote to be used for some other purpose. Such a course was contrary to constitutional practice and to the usage of the House, and he hoped the present attempt would be noted. The Chancellor of the Exchequer had always exhibited Spartan virtue in keeping sums to the year and for the purpose under which they were voted. Yet here he was taking money borrowed ostensibly to pay off a debt, and was going to use it for some other purpose.

*Mr. A. C. MORTON hoped it would not be necessary to press this matter to a Division, because if hon. Members were defeated the Department would certainly do as it liked with the money. Could they not get an undertaking that if the money were not wanted for the purpose for which it was voted it should be returned to the Exchequer, and not used for any other purpose? There was, no doubt, an unfortunate practice of creating new sub-heads, and of transferring the money to other votes, and then spending on them what were called savings; and although the Treasury were supposed to protect the Exchequer, they nearly always gave way, and there was too great a tendency to expend the money in ways not previously sanctioned by the House, and thus avoid the necessity for Supplementary Estimates.

Mr. CAMPBELL-BANNERMAN said, they could not avoid making this provision, seeing that the Budget Bill had not been passed. The money could not be applied to any other purpose without the consent of the Treasury, and, as he was sure that in this case the sanction of the Treasury would not be obtained, he had no objection to give the undertaking asked for by the hon. Member for Peterborough that the money should not be applied to any purpose other than that for which it was put down in the Vote.

*Mr. TOMLINSON said, he thought the Amendment must be pressed to a Division. The Government had persistently ignored their arguments that, apart from the Budget Bill altogether, this sum ought never to have appeared in the Estimates.

Mr. HANBURY thought the Secretary for War had made a very unusual suggestion, and one inconsistent with the business-like treatment of the Vote. He asked the Committee to grant him the money, and he added, "I will undertake not to spend it." That was a ridiculous proposition, and he could not assent to it.

Mr. BARTLEY said, he thought the best plan would be that a portion of the Vote should be withdrawn.

Question put.

The Committee divided:—Ayes 26; Noes 93.—(Division List, No. 151.)

Original Question put, and agreed to.

Mr. HANBURY called attention to the item £25,400 for police employed at Government Establishments. He did not understand upon what principle these police were paid for by the Government. At some of the Government establishments the police were charged under this Vote, while at others they were charged under another Vote. Where did the money come from, the War Office or the Admiralty? That was a point about which he should like to have some information.

MR. BARTLEY said, he should like to know if the police force in Cyprus was put down under this Vote?

THE CHAIRMAN said, any discussion on that matter would be out of Order.

*MR. WOODALL stated that until very recently the naval and military stores were kept conjointly. There had now been a separation, but the geographical distinction between the two was so small that it was found more convenient to have the police in charge under one organised staff.

MR. HANBURY pointed out that a general statement had been made on behalf of the Admiralty to the opposite effect.

*SIR U. KAY-SHUTTLEWORTH explained that the Admiralty made a payment to the War Office, who paid the police in charge of Ordnance stores, whether military or naval.

Vote agreed to.

Resolutions to be reported.

Motion made and Question proposed,

"That a sum, not exceeding £257,600, be granted to Her Majesty, to defray the Charge for the Salaries and Miscellaneous Charges of the War Office, which will come in course of payment during the year ending on the 31st day of March, 1895."

MR. HANBURY asked whether the Secretary of State for War really intended to proceed with the consideration of this important Vote? There had been a distinct understanding that Progress should be reported at 11 o'clock in order that the second Order on the Paper might be brought forward.

MR. CAMPBELL-BANNERMAN said, the Government imtended to act in accordance with the understanding referred to by the hon. Member. The reason why he had not moved to report Progress was that it was not yet quite 11 o'clock. Had he made that Motion, the objection might have been taken that he was proposing to report Progress too soon.

MR. BARTLEY asked when the consideration of these Estimates would be resumed?

MR. CAMPBELL-BANNERMAN: That depends largely on the hon. Member himself.

MR. BARTLEY: That answer may be very witty, but it conveys no information.

MR. CAMPBELL-BANNERMAN: What I meant was that the matter depends upon the course of business, and that the course of business is largely influenced by the hon. Member and his friends.

Motion made, and Question, "That the Chairman do report Progress and ask leave to sit again,"—(*Mr. Campbell-Bannerman.*)—put and agreed to.

Resolutions to be reported upon Monday next; Committee also report Progress; to sit again upon Monday next.

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) (*re-committed*) BILL. (No. 282.)

COMMITTEE. [*Progress, 3rd July.*]

Bill considered in Committee.

(In the Committee.)

Clause 1.

Amendment proposed, in page 2, line 16, after the word "shall," to insert the words "if possible."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

MR. GRANT LAWSON said, that in answer to the request of the right hon. Gentleman in charge of the Bill and also the representations made to him by the Leader of his own Party, he ventured to make a suggestion which he hoped would accelerate the course of this Acceleration Bill—namely, that the right hon. Gentleman should see fit to make a statement to the Committee, the Committee being, he thought, at the present moment somewhat at sea as to the object of this Bill. He and many of his hon. Friends who sat around him considered this Bill a great waste of public money. The right hon. Gentleman assured him that the objection to the Amendment now before the House was that it would upset the Bill. Then it became material to consider of what value was the Bill which the Amendment would upset. It was very obvious public money would be expended in obtaining the object sought by the Bill, and it was their duty carefully to consider any proposal to spend public money. He hoped the right hon. Gentleman would give them some information as to the amount of acceleration this Bill would secure; that was, by how many days would the first election of the Parish Councils be accelerated by the passage of this measure; and, in the second place, at what cost would the acceleration be effected? They knew that part of the cost would be that all the dates of registration to which people were accustomed would be upset, or at all events a good many of them. They had heard time and again there was an urgent necessity for passing this measure. First as to the necessity. He knew very well what it was, but he did not believe it had been stated by the promoters of the Bill. The right hon. Gentleman would remember that he (Mr. Grant Lawson) took a friendly interest in the discussion of the Parish Councils Bill to which this was an appendix. On Clause 84 of that Bill there was considerable discussion, and that clause mentioned the date of the election as some day to be fixed by the Local Government Board, and if he remembered rightly he thought the Secretary of State for India accepted an Amendment from his own side to insert "in 1894."

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): It was there already.

MR. GRANT LAWSON said, that at any rate it was there now. The Register did not come in until the 1st of January, so that until some method was provided for registration before 1895 the election could not take place. It was not their desire to stop an election taking place; but it was their desire that if it was to be hurried on by a few weeks or days, as he believed, at the expense of the public, it should be done with an open acknowledgment that in objecting to the measure and to Clause 84 they were right, and that the Government had made a mistake. He thought this Bill was a mere skilful Party artifice for concealing that they were persuaded during last Session to pass a Bill that would not work, and that if it was to work he supposed this Bill now before them was necessary. He would like to point out that if the Parish Councils were elected in December this year, by the first clause of the Parish Councils Act, sub-section 4, the Parish Councils were to go out in April next.

MR. H. H. FOWLER: No, no.

MR. GRANT LAWSON hoped that the right hon. Gentleman might be correct.

MR. H. H. FOWLER: It will be April, 1896.

MR. GRANT LAWSON said, he was glad to have the Secretary of State for India opposite to him, as the right hon. Gentleman knew every word and letter of the Act; but he (Mr. Grant Lawson) had looked through the provisions and found there was a provision with regard to the District Councils, but he did not come across one with regard to Parish Councils; still, he admitted that he might be wrong. The true necessity for this Bill was because Clause 84 provided for the first Parish Council being elected in 1894. He denied the immediate necessity for this measure. The date appointed by the measure was in September, and as there was nearly the whole of July and August, why should not the Local Authorities spend some of the time in carefully considering the measure?

MR. PAUL (Edinburgh, S.), on a point of Order, asked if the remarks of the hon. Member were relevant to the Amendment before them?

MR. GRANT LAWSON, on the point of Order, said, he would like to remind the Committee that the objection taken was that the Amendment would upset the whole scheme of the Bill.

THE CHAIRMAN: I cannot say that the remarks of the hon. Member have strict reference to the Amendment before the Committee.

MR. GRANT LAWSON said, he would conclude by merely asking the right hon. Gentleman to give them some information as to how far the matter would be accelerated, and what the cost would be to the country.

*THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central) said, that if the Bill were not passed it would be necessary to amend the Act and to provide for its coming into force on some future day in the coming year. As the Bill stood it would accelerate registration, and therefore the first meetings of the Parish Councils, by five or six weeks. The day fixed for the completion of the

Registers was November 30; the first elections might take place between December 10 and 17; and the first meetings would probably take place early in the new year.

MR. BARTLEY asked if they were to understand that these lists would be prepared by the 30th November, and that the elections were to begin about the first or second week in December?

MR. SHAW-LEFEVRE: Yes.

MR. BARTLEY said, if that was the arrangement he would like to point out that it was a very inconvenient plan, as they would not be able to get the list of voters until two or three days before the election. That might be all right, but it was not the general rule with regard to these elections, and it was only fair that people should know who were the electors more than a few days before the election. It would be extremely inconvenient for all persons engaged in the election, as it must be remembered that some of these parishes were large, and extended over a vast area. Further than that, the electors were different to the Parliamentary electors, as they included ladies, so that it would be a completely different register.

MR. SHAW-LEFEVRE said, the point had been fully considered; and as the elections would take place somewhere between the 10th and 17th of December, it was felt that there would be time for the lists to be printed and distributed.

MR. BROMLEY - DAVENPORT (Cheshire, Macclesfield) said, the 30th of November would not see the end of the work, because, by a subsequent Amendment, a new list was to be made; still, he thought it would be possible for the elections to take place on the 10th or 17th of December. It would be equally possible, if the Register came into force on the 1st of January, for the elections to take place on the 10th or 17th of January, so that the present Bill could only accelerate the elections by one month, and what they wanted to know was what they were to pay for that? He did not know what his hon. Friend proposed to do with the particular Amendment before them, but he would suggest that he should withdraw it. He found himself in entire disagreement with the hon. Member, as his own view was that the Revising Barristers would have the heavy burden thrown upon them, and that it would not be thrown upon the Town Clerks and Clerks of County Councils. The principal work of the clerks would be to provide for the printing when the Revising Barristers had done their work, and he thought this work ought to be accomplished between the 22nd of September and the 30th of November.

MR. CROSFIELD (Lincoln) pointed out that in Municipalities no great difficulty was found in getting the lists printed and revised for the elections that took place on the 1st of November.

MR. W. LONG (Liverpool, West Derby) hoped his hon. Friend would not press the Amendment, because there could be no question that the objection of the right hon. Gentleman in charge of the Bill was a very sound one. The Amendment was to give to the clerks the power of deciding for themselves whether they could complete their lists within the time or not, in which case no doubt some of them would say they could not. He thought it would be better for the Committee to run the risk of there being more inaccuracies in the list than anyone could desire, a risk which he did not think was very great. As the House of Commons had decided these elections should take place this year, this Bill was the simplest way of bringing them about.

COMMANDER BETHELL (York, E.R., Holderness) said, the difficulty in the way, certainly in his district, was the printing. His hon. Friend thought there was no difficulty in that, but the Clerk of the East Riding County Council assured him that the real difficulty he experienced, and which he doubted if he could overcome, was getting the lists printed in time. He did not think the right hon. Gentleman appreciated the small facilities there were for printing in small country towns. Later on, no doubt, the Parish Councils would have to set up printing arrangements of their own, and then they would be able to cope with the work, but in the meantime they had no facilities. The right hon. Gentleman said that if the Amendment were accepted it would destroy the Bill. That might be true, but if they could not be possibly carried out what were they to do? No doubt the right hon. Gentleman had satisfied himself that it could be done, but he had very grave doubts whether in a good many agricultural districts, where the facilities were limited, whether it could be done.

Mr. GRANT LAWSON said, he did not desire to press the Amendment, but he must confess that without it the Bill would be left in this position; that, whether they could do it or not, they were to do it by the 30th of November. For his part, he did not quite see the objection to having the elections at different times, because the 12,000 elections would involve a good many ballot-boxes.

Mr. STANLEY LEIGHTON (Shropshire, Oswestry) thought the Amendment was most reasonable, and ought to have been accepted by the Government. They were told that if this Bill was not passed, they would have to bring in an amending Act, but he considered, and had frequently told the right hon. Gentleman, that it would be necessary to bring in a good many amending Acts before they would make the Parish Councils Act possible. The question was whether the work could be done in the time, and he was told by a gentleman who knew a good deal of the matter, that it was impossible for him to hurry forward a matter of this sort in the way the right hon. Gentleman apparently desired. The question of area, the question of registration, the question of getting voters put upon the list according to their different parishes and localities, would not be such an easy matter; they could not arrange the voters until they had arranged the area, and the areas, as the right hon. Gentleman knew, were very difficult matters, and were taxing to the utmost the abilities of the County Councils in every part of the country. Under these circumstances, he thought they would do well to put in the words "if possible."

Mr. BANBURY (Camberwell, Peckham) asked the right hon. Gentleman if he could give them any information as to the extra cost that would be occasioned by the passing of this Bill?

The CHAIRMAN: I do not think the hon. Member can go into that, as I do not think it arises upon this Amendment.

Mr. TOMLINSON (Preston) said, he was informed that one of the causes of the difficulty was the number of boroughs in which the municipal borough was not co-terminous with the Parliamentary borough.

The CHAIRMAN: Order, order! The Amendment is simply to insert after "shall" the words "if possible."

Mr. TOMLINSON said, he was told that was the real difficulty, and he should like to know if the right hon. Gentleman could give them any information upon the point?

*Colonel HUGHES (Woolwich) said, he could assure hon. Members that their fears were groundless. They had an acceleration Bill for registration purposes in 1867, and that worked thoroughly well. The officials were accustomed to the work, and the printers were able to produce the lists at the proper time. In most cases the type was kept standing from the Overseers' Lists. He thought it was very desirable these elections should take place before Christmas, and an Act of Parliament having been passed they were bound to obey it.

Amendment, by leave, withdrawn.

Question proposed, "That the Clause, as amended, stand part of the Bill."

Mr. BROMLEY-DAVENPORT said, that before they passed this clause he wished to point out that on Subsection 6 they came to a very important question. He believed this subsection provided for the cost of the additional Revising Barristers who were to be paid out of moneys provided by Parliament. He should like to know if the right hon. Gentleman had formed any estimate of the number of additional barristers required, and in the next place he would like to know by whom these Revising Barristers were to be employed, whether they were to be employed by the right hon. Gentleman or the Judges on Circuit? And, above all things, were the existing staff of Revising Barristers to be allowed to have any say in the matter, were they to be allowed to make any suggestions or to put in any claim for extra help in consequence of the extra work they would have to do? Further, he should like to know how much they were to be paid, whether it was upon the existing scale, and whether they were to be paid travelling expenses? It had always been a mystery to him why they were not paid travelling expenses. The Judges were paid travelling expenses when on Circuit, receiving as much as £7 7s. a day. Then it appeared to him that the sub-section was misleading, as it seemed to imply that the whole additional cost would be borne by Imperial Parliament and out of the funds of Parliament, and that no additional cost would be thrown on the rates or any other source. That was clearly not the case, and he should like to know what the extra expense of printing and other incidental items would be? The Act of 1888, which was incorporated with this Bill, recognised there were other incidental expenses, as it provided for them, but this Bill ignored them altogether. One item of additional expenditure must be the remuneration that would have to be given to the Overseers for their extra time and trouble. These Overseers in rural districts were farmers and agriculturists, and consequently their time was valuable. They had to go long distances to attend to Revising Barristers' Courts, they had to cover a large extent of ground in looking up the voters who were to be placed upon the list, and as this work might possibly have to be done in harvest time, when a farmer's time was extremely valuable, they would have to be remunerated for it, as they had been in the past, by the Revising Barristers, who always exercised their power of awarding remuneration to the Overseers for the time and labour they had expended in the work. He thought the Committee had not realised how largely they were going to increase the labours of the Overseers by this measure. The extension of the female franchise had been in itself a very large additional labour and worry to the Overseers. He had been told by an Overseer that he had had the utmost difficulty in extracting from lady-voters their Christian names. They seemed in some instances to regard a request for their names as being in the nature of a liberty, and an attempt on the part of the Overseer to obtain the disclosure of something of a domestic secret. The Revising Barristers would certainly have very considerably to increase the remuneration paid to Overseers at present. This Bill was rendered necessary by the action of Parliament, and Parliament therefore ought to bear the cost which the carrying out of the Bill involved. Owing to the length of time occupied in passing the Local Government Act of last year——[*Ministerial cheers.*] Yes, owing to the ridiculous folly of the Government in proceeding with it at the end of the Session instead of the beginning, it was found impossible to comply with the provisions of the Act without the additional expenditure which this Bill would involve. That being so, he respectfully asked the President of the Local Government Board (Mr. Shaw-Lefevre) to see that the additional cost was borne by the Imperial Parliament and was not thrown on the local rates.

*MR. SHAW-LEFEVRE: This sub-section was inserted at the express desire of the Leader of the Opposition, and was part of the condition on which the agreement was made last Session. The number of additional Revising Barristers will, I believe, be very small. I do not think the total cost will be more than about £2,000. They will be paid £5 a day without travelling expenses, and the appointments will be made by the Judges. As to the question whether this clause should be extended to other expenses of the Returning Officers, such as printing, I may point out that that additional cost is not caused by the acceleration of the registration. There may be additional cost for bringing into effect the general Act, but even if this Bill were dropped those costs would still have to be paid. By this Bill I am giving the Returning Officers exactly the same time as they now have for printing. There may be some additional cost for printing under the general Act, but there is none under this.

MR. BARTLEY (Islington, N.) pointed out that it would be contrary to general practice to throw these expenses upon the Imperial Exchequer, although as this was an acceleration Bill he thought there was some reason for doing so. He must point out, however, that the measure had been introduced by a Government which was always talking about their great virtue in not allowing Parliamentary taxes to supplement local taxation. That was one of the cardinal principles of the Chancellor of the Exchequer (Sir W. Harcourt), although he was perhaps one of the greatest offenders in existence with regard to it. No doubt this sub-section was inserted at the suggestion of the Leader of the Opposition (Mr. A. J. Balfour), but it would not have been necessary if the Government had passed the Local Government Act within reasonable time. He looked with great suspicion on this large additional expenditure, and he thought that, instead of £2,000 being needed, at least £20,000 would be required. £2,000 would only cover 400 days' work, and it seems absurd to suppose that this would be enough for dealing with the whole of the United Kingdom.

Question put, and agreed to.

Clause 2.

Question proposed, "That the Clause stand part of the Bill."

MR. GRANT LAWSON moved, in page 2, line 40, after "purpose," to insert—

> "Provided that when the name of a person is upon the existing list of ownership voters for a parish which is divided or altered by, or in pursuance of, the Local Government Act, 1894, the clerk of the County Council shall enter the name of such person on the list of ownership voters in each parish, or portion of a parish so divided, in which the qualification is situated."

He said this Amendment was moved in the Committee by the hon. Member for the Tewkesbury Division of Gloucestershire (Sir J. Dorington). Unless some such Amendment were adopted an owner whose property extended over several parishes would be placed at the mercy of the Clerk of the County Council, perhaps residing a great many miles away and knowing nothing of him. It was the policy of the Local Government Act that a man should be entitled to vote in every parish in which he had property. He thought everybody was agreed that the first Parish Council would have a great influence, for good or evil, on its successors, but many an owner of property might, under the law as it stood, be shut off from voting for the First Council by the negligence of the Clerk of the County Council. The Bill provided that owners might send in their claims up to the 30th of August. The County Councils had not in any way completed their work of dividing parishes yet, and a man might therefore have to claim to vote in a parish which did not exist on the 30th of August and might never exist.

Amendment proposed, in page 2, line 40, after the word "purpose," to insert the words—

> "Provided that when the name of a person is upon the existing list of ownership voters for a parish which is divided or altered by, or in pursuance of, the Local Government Act, 1894, the Clerk of the County Council shall enter the name of such person on the list of ownership voters in each parish, or portion of a parish so divided, in which the qualification is situated."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

*MR. SHAW-LEFEVRE: As the hon. Member says, this Amendment was moved by the hon. Member for Tewkesbury in the Committee. It was very carefully considered by the Committee, and rejected on the ground that it would introduce a new principle—namely, that of permission to the Clerk of the County Council to introduce the name of the owner on to the list without the possibility of an appeal to the Revising Barrister. The Committee considered that that would be a dangerous precedent, and they refused to accept the Amendment, although it was admitted that there was some reason for it.

*SIR C. W. DILKE (Gloucestershire, Forest of Dean) agreed with his right hon. Friend that it would be undesirable to introduce the new principle in the way proposed, but said it was a fact that very great difficulty would occur on the subject, and it was doubtful whether an amending act would not be necessary to meet the case.

MR. W. LONG (Liverpool, West Derby) said, he was afraid the difficulty was one which could not be got over. The Amendment was open to the objection stated by the President of the Local Government Board, that it would place in the hands of the Clerk of the County Council the power to do that which nobody else could do except under certain statutory conditions. The Act of 1894 had added to the list a new class of voters, who were not to be found on the Register before——

MR. H. H. FOWLER: Only the married women.

MR. W. LONG: The right hon. Gentleman entirely ignores the owners who will vote in respect of qualifications for which their names do not appear on any existing list at all.

MR. H. H. FOWLER: They appear on the Parliamentary list.

MR. W. LONG: I have been told by numerous people who are charged with the work of registration that in many cases these owners do not appear on the Parliamentary Register, and that their names will now have to be ascertained.

MR. H. H. FOWLER: No person except a married woman can be a parochial elector whose name is not on the Parliamentary or the Parochial Register.

MR. W. LONG went on to say he was informed that there were numerous cases in which the names of men who became electors under this Bill would not be on the Register in respect of the qualifications on which they would have to vote in future. He thought one case was that of an owner of property in an electoral division, either Parliamentary or County Council, which extended into several parishes. His name would not necessarily appear on the list in respect of each of his properties, and it would have to be so entered on the list. If he was rightly informed many owners had not hitherto claimed sufficiently often to give them the votes they were entitled to under the Act of 1894. He, himself, as an owner, claimed in respect of property in a particular polling district, but he had never claimed in respect of each parish. It was, however, no good now to argue that question and he believed he was strictly out of Order in discussing it.

*THE CHAIRMAN: I think the Amendment, now that I have considered it, is not relevant to the Bill. It seems to me that it is giving power to the Clerk of the County Council to put people on the Register of his own motion. It is not within the scope of the Bill. I must rule it out of Order.

MR. W. LONG: That being so, I am saved from bringing the guillotine down upon my own neck.

MR. BARTLEY moved the omission of Sub-section (2) in order to obtain an explanation of what it really meant. It seemed to him to be most extraordinary, both in English and in meaning.

Amendment proposed, to leave out Sub-section (2).—(*Mr. Bartley.*)

Question proposed, "That Sub-section (2) stand part of the Clause."

*SIR C. W. DILKE said, the sub-section had been inserted to meet a difficulty that had arisen in consequence of the clerks of certain counties acting on a circular forwarded to them by the Association of Clerks of County Councils. That circular was based upon a mistaken view of the law. The Clerk of the Lancashire County Council had issued directions to his Overseers which were outside the existing law, and had asked the Committee to put in the sub-section in order to legalise what he had done, and to authorise the carrying on of a practice which was very convenient. It might, perhaps, be considered before Report whether the words used in the sub-section were the best.

*MR. TOMLINSON (Preston) said, the sub-section would be better if the concluding words were omitted.

COMMANDER BETHELL (York, E.R., Holderness) remarked, that the words of the sub-section were rather wide. It was rather a strong thing to call upon the Overseers to obey the Clerk of the Council in all matters relating to registration.

*MR. SHAW-LEFEVRE said, he would consider the matter.

MR. BARTLEY said, it was somewhat strange that the Minister in charge of the Bill should have to hand over the explanation of the clause to a gentleman who was not in the Government. The shipshod way in which Bills and Amendments were now frequently drawn was startling. He thought the proper course would be to omit the sub-section and put in a new one on Report. He was rather suspicious of provisions that were put into a Bill in order to legalise something that ought not to have been done.

MR. STANLEY LEIGHTON (Shropshire, Oswestry) said, the Committee had a right to expect that some explanation should be given respecting the sub-section by the Minister in charge of the Bill.

MR. W. LONG appealed to his hon. Friend (Mr. Bartley) not to persist in his proposal to omit the sub-section, which was really necessary for legalising work that had been done in certain cases with the object of making the Register complete. It might not be strictly proper that such an arrangement should have been made; but the difficulties that had to be overcome were very great, and the sub-section had been accepted by the Committee as a whole.

Mr. BARTLEY said, he was anxious that the Government should get the Bill at that sitting, and if the President of the Local Government Board would go into the question on Report he would withdraw his Amendment.

Mr. SHAW-LEFEVRE indicated assent.

Amendment, by leave, withdrawn.

Clause agreed to.

Clause 3.

Question proposed, "That the Clause stand part of the Bill."

Mr. GRANT LAWSON said, he had put down several Amendments to this clause, but did not intend to move them. He felt that the provisions of the Bill would involve considerable expense to the country, but the responsibility of having incurred that expense was on the heads of the Government, and the Opposition would make what capital they could out of it in the country. Clause 3 would place owners in a very awkward position, as it would make them claim in respect of a parish which did not exist.

Question put, and agreed to.

Clause 4 agreed to.

Bill reported; as amended, to be considered upon Monday next.

CONTAGIOUS DISEASES (ANIMALS) ACTS AMENDMENT BILL.—(No. 297.)

SECOND READING.

Order for Second Reading read.

The PRESIDENT of the BOARD of AGRICULTURE (Mr. H. Gardner, Essex, Saffron Walden) moved the Second Reading of this Bill, which, he explained, was a short measure to simplify various matters which were now rather difficult, and to remedy some anomalies existing under various Acts of Parliament referring to this matter. The Bill proposed to give more elasticity in the way in which these Acts were administered by the officers of the Board of Agriculture, and he hoped the House would permit it to be read a second time.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. H. Gardner.*)

Mr. BROMLEY-DAVENPORT said, this was the first time the Bill had been before the House, and he considered Members should be afforded an opportunity of seeing the Bill before they consented to passing this stage.

Mr. H. GARDNER: It has been circulated for some time, with a very long Memorandum explaining the matter.

Mr. BROMLEY-DAVENPORT: Yes, but there are so many Bills which the Government have no intention of proceeding with——

Mr. SPEAKER: Order, Order!

Objection being taken,

Second Reading deferred till Monday next.

HOUSE OF COMMONS (VACATING OF SEATS).

MOTION FOR A SELECT COMMITTEE.

Motion made, and Question proposed,

> "That a Select Committee be appointed to inquire and report on the circumstances attending the issue of the Writ for the Attercliffe Division of Sheffield, on the 26th day of June, 1894; and also to inquire into the Law and Practice of Parliament in reference to the Vacating of Seats in the House of Commons, and whether any and what changes it is desirable should be made therein."—(*Mr. Secretary Asquith.*)

Sir W. LAWSON (Cumberland, Cockermouth) considered the right hon. Gentleman ought to give some explanation of the necessity for the appointment of this Committee. He thought everybody knew of the circumstances attending the issue of the writ for the Attercliffe Division of Sheffield, and they did not require to know much more about it. What was this inquiry to be? Was it to be an inquiry into the conduct of this House in issuing the Writ? Surely this House was not going to allow itself to have its conduct inquired into by a Select Committee! Were they going to inquire into the position of "Mr." Coleridge? He did not know whether he was Mr. or Lord Coleridge, and he would call him Citizen Coleridge. Were they going to have him before the Committee, and examine, cross-examine, or inspect him to find out whether he was a Peer? It would be rather an extraordinary Committee, and he should like to hear a little more about it before they agreed to its appointment. He should think, at any rate, that they might leave out that part of the Motion which referred to the Attercliffe Division, so that the Motion should read that the Committee should be appointed

"to inquire into the law and practice of Parliament in reference to the vacating of seats in the House of Commons, and whether any and what changes it is desirable should be made therein."

That was quite sufficient without all this stuff about Attercliffe. If he were allowed to move the omission of the words referring to the Attercliffe Division he would do so, so that the Motion should read as he had just indicated.

Amendment proposed, to leave out from the words "report on," in line 1, to the word "into," in line 3, inclusive."—(*Sir W. Lawson.*)

Question proposed, "That the words proposed to be left out stand part of the Question."

Mr. ASQUITH observed that this was a Motion which was not made by any desire of the Government, but in order to carry out an undertaking given by them and assented to in all quarters of the House to inquire, first of all, whether the Writ issued for an election in the Attercliffe Division was in accordance with the ordinary practice of Parliament, and, next, into the general question how far the existing law of vacating seats ought or ought not to be amended. He did not think the hon. Baronet ought to object to the first part of the Motion, because the Attercliffe case was a concrete case which brought to the front a great constitutional question on which the Committee could act, and inquire into the general question. The terms of the Motion did not reflect upon the competence of the House, but merely by reference to a particular case proposed to raise a question of grave importance with reference to the position of Peers, or persons succeeding to Peerages vacating seats in this House.

Mr. CONYBEARE (Cornwall, Camborne) said, that the circumstances in this case were precisely similar to the circumstances which rendered the seat for North Berwickshire vacant on the accession of Lord Tweedmouth to the Peerage. ["No, no!"] It seemed to him that so far as the great constitutional question to which the right hon. Gentleman had alluded was concerned it amounted really to this—"When are you a Peer and when not a Peer?" He did not think it mattered in the least to decide that question, and the undertaking which the Government had somewhat precipitately given was apparently an undertaking to satisfy the curious cravings of the hon. Member for West Birmingham, who had not taken the trouble to be in his place that night to defend the Motion which was the result of his own ingenuity. There were much more important matters requiring discussion, and it was simply a waste of time to appoint such Committee. The great constitutional question was one of small consequence, and there must have been cases of a similar kind on many former occasions.

Mr. ASQUITH said, in reference to what the hon. Member for Camborne had stated, he ventured to point out that in the case of Lord Tweedmouth the Writ was issued on the allegation that he had received a summons to the House of Lords, whereas in the case of the Attercliffe Division the Writ was issued on the allegation that the hon. Member had accepted the Chiltern Hundreds.

Mr. CONYBEARE: Is that true?

Mr. ASQUITH: I do not know; that is one of the points into which the Committee will inquire. The matter may fairly be submitted to the Committee, and I do not really think my hon. Friend ought to object.

Sir W. LAWSON said, that he would not press his Amendment, and thus put the House to the trouble of a Division, but at the same time he regarded the appointment of this Committee as a very useless matter.

Amendment, by leave, withdrawn.

Main Question put, and agreed to.

Ordered, That a Select Committee be appointed to inquire and report on the circumstances attending the issue of the Writ for the Attercliffe Division of Sheffield, on the 26th day of June, 1894, and also to inquire into the Law and Practice of Parliament in reference to the Vacating of Seats in the House of Commons, and whether it is desirable that any, and, if so, what, changes should be made therein.

The Committee was accordingly nominated of,—Mr. Secretary Asquith, Mr. Attorney General, Mr. Balfour, Mr. Blake, Mr. Chamberlain, Mr. Curzon, Sir Charles Dilke, Mr.

Maurice Healy, Mr. Hunter, Sir Henry James, Mr. Grant Lawson, Sir George Osborne Morgan, Sir John Mowbray, Sir Joseph Pease, and Viscount Wolmer.

Ordered, That the Committee have power to send for persons, and papers, and records.

Ordered, That Five be the quorum.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 3) BILL [*Lords*].

(No. 284.)

Read the third time, and passed, without amendment.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 4) BILL [*Lords*].

(No. 285.)

Read the third time, and passed, without amendment.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 5) BILL [*Lords*].

(No. 289.)

Read the third time, and passed, without amendment.

GAS ORDERS CONFIRMATION (No. 1) BILL [*Lords*].—(No. 288.)

Read the third time, and passed, without amendment.

GAS ORDERS CONFIRMATION (No. 2) BILL [*Lords*].—(No. 286.)

Read the third time, and passed, without amendment.

WATER ORDERS CONFIRMATION BILL [*Lords*].—(No. 283.)

As amended, considered; to be read the third time upon Monday next.

INJURED ANIMALS BILL [*changed from* POLICE (SLAUGHTER OF INJURED ANIMALS) BILL].—(No. 208.)

Lords Amendments to be considered forthwith; considered, and agreed to, with an Amendment.

MESSAGE FROM THE LORDS.

That they have agreed to—

Public Libraries (Scotland) Bill,

Burgh Police (Scotland) Act (1892) Amendment Bill,

Merchandise Marks (Prosecutions) Bill, without Amendment.

That they have passed a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Board of Trade under 'The Tramways Act, 1870,' relating to Croydon Corporation Tramways, Croydon Tramways (Extensions), and South Staffordshire Tramways." [Tramways Orders Confirmation (No. 2) Bill [*Lords*].]

TRAMWAYS ORDERS CONFIRMATION (No. 2) BILL [*Lords*].

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 307.]

SUPPLY—REPORT.

Resolutions [5th July] reported.

ARMY ESTIMATES, 1894-95.

1. "That a sum, not exceeding £789,600, be granted to Her Majesty, to defray the Charge for Clothing Establishments and Services which will come in course of payment during the year ending on the 31st day of March, 1895."

2. "That a sum, not exceeding £1,807,000, be granted to Her Majesty, to defray the Charge for the Supply and Repair of Warlike and other Stores, which will come in course of payment during the year ending on the 31st day of March, 1895."

Resolutions agreed to.

PETROLEUM.

Ordered, That the Report of the Select Committee on Explosive Substances in Session 1874, together with the Minutes of Evidence, be referred to the Select Committee on Petroleum.—(*Mr. Mundella.*)

ZANZIBAR INDEMNITY.

Considered in Committee.

(In the Committee.)

Resolved, That it is expedient to authorise the Treasury to indemnify the Bank of England with respect to the Transfer of Consolidated Bank Annuities standing in the name of the late Sultan of Zanzibar, and to anthorise the payment, out of the Consolidated Fund of the United Kingdom, of any money payable in pursuance of such Indemnity.

Resolution to be reported upon Monday next.

House adjourned at a quarter after Twelve o'clock till Monday next.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF LORDS,

Monday, 9th July 1894.

LICENCES IN LEWIS.

QUESTION. OBSERVATIONS.

LORD STANLEY OF ALDERLEY asked the Lord Chancellor whether his attention had been called to the following extract from the newspaper *To-Day* (26th May, 1894) :—

> "My remarks upon the disgraceful attempts of the Stornoway Magisterial Bench have brought me a letter from a gentleman now stopping in Lewis, which I print, a little shortened :
>
> "'There are three hotels on the island, and every year for the last four years the renewals of the licences have been refused by the local Justices. No reason is given for the refusals. These fanatics have openly stated that they will vote against every and any licence being granted to anyone on the island. Now look at the results of this action. In the first place, the three hotel-keepers are compelled to travel to Dingwall and back again, a distance of 280 miles. It takes a day to get there, one day to get back again, and one day for the hearing of the appeal in court—in all, three days. Each hotel-keeper has to take his agent with him, and engage counsel from Edinburgh to plead for him. The expenses of the three people concerned amounted in all to £180, exclusive of the loss of being away from business for three days.'
>
> "My correspondent also points out the terrible inconvenience experienced by there being only three public-houses to a population of 38,000. He tells me that from 7 to 10 on a Saturday night, when the fishermen are landing, all the three houses are literally stormed, hundreds being unable to get near them. Lewis affords a very useful object-lesson."

Whether the Lord Chancellor will cause inquiry to be made to ascertain if the facts are as stated in the extract ; and, if so, whether he will inquire of the Justices their reason for refusing to renew the licences referred to ; and if he will take steps to prevent a recurrence of the evil complained of ? He said, that he had been asked to bring this question before the Government and the House on account of the want of opportunities and other difficulties which had prevented its being raised in another place, and those who complained of the conduct of the Lewis Magistrates preferred having recourse to an unbiased person, like himself, rather than to a supporter of the brewers' interest. The advance of temperance was, no doubt, highly to be desired ; but liberty and freedom were of more importance, and if the state of things at Lewis were truly described in the extract on the Notice Paper, it would seem that much tyranny was exercised against men, whose habits and race, and whose calling as fishermen in the stormy seas that surround the Hebrides, made these restrictions more galling than they would be in the case of toilers on land less exposed to the vicissitudes of the weather. This case of Lewis exemplified one of the bad principles of the Local Veto Bill ; not that which would sanction confiscation and the suppression of public-houses without adequate compensation, but the other bad principle of a total disregard for the wishes of a minority, by the imposition of restrictions in regard to wants allowed and not prohibited by their religion. There is an error in the statement quoted in the Notice Paper ; the population in 1891 was, according to the Official Census, 27,045. The 38,000 was probably arrived at by taking the adjoining Island with Lewis. This figure, according to the Bishop of London's scale of one public-house to 600 of population, should give 45 public-houses instead of three. As he took personally the same views in these matters, generally speaking, as Sir Wilfrid Lawson, and the United Kingdom Alliance, he desired to explain why in this case he had parted company with them. It had resulted from the conviction after assiduous reading of the *Alliance* newspaper, that Sir Wilfrid Lawson was not a genuine water-drinker —that, in fact, he was not so fervent an admirer of Pindar as his opponents were of Anacreon—that, in other words, he subordinated his temperance views to his Radical politics. The conduct of the Alliance in thwarting Mr. Goschen's Bill was a great blow to the interests of temperance. At every annual meeting of the Alliance they appointed their chairman from among the extreme Radicals, and sometimes discredited Radical politicians. The late Lord Beauchamp had in that House led a minority of 17 upon the question of the restriction of bars in railway stations, and the Alliance had no reason, therefore, for treating the temperance question as if it was an exclusive possession of the

Liberal Party. In this case there was great inconsistency; there ought to be either no public-houses in Lewis, or else a sufficient number without a fight at the doors. He would be glad of any information the noble and learned Lord on the Woolsack could give upon the subject.

THE LORD CHANCELLOR (Lord HERSCHELL): My Lords, my attention had not been called to the statement referred to by the noble Lord until I saw it in his Notice on the Paper. I am not aware whether the newspaper *To-Day* is English or Scotch—it has not before been brought to my notice. The noble Lord asks whether I will cause inquiries to be made as to the statements contained in the newspaper extract he has read, the object of the inquiry, as he points out, being that I am to interfere in the matter to prevent the recurrence of the evil complained of. The law has committed to certain Justices the duty of determining what licences are to be granted and what licences are to be refused. Upon another tribunal is conferred the duty of hearing appeals if licences are considered to be improperly granted or withheld; and those duties seem to have been discharged by the respective Justices on the present occasion. The original Licensing Justices thought the licences ought not to be granted; the Justices to whom appeal was made reversed that decision, and granted the licences. If I, as Lord Chancellor, were to interfere in this case, I do not see what ground I should have for refusing to interfere in every case where it was alleged that licences had been improperly either refused or granted; because if the Lord Chancellor were to interfere in one class of case it is obvious he should interfere in the other. That is to say, it is suggested that he should always interfere if the appellant takes a different view from the Justices. Now, it is obvious that would be undertaking a duty quite beyond the scope of those who hold my office; and indeed it would clearly be impracticable for me to attempt to review the decisions of the Licensing Justices. If I did I should in all probability make a great mess of it, and the matter would be worse conducted than it is by the Justices who have that duty to perform.

INCOME TAX ON LIGHTHOUSES.

QUESTION. OBSERVATIONS.

LORD STANLEY OF ALDERLEY asked Her Majesty's Government how many lighthouses in England and Wales pay Income Tax; and why; and how Income Tax Commissioners are appointed; and whether Her Majesty's Government will amend the method of their appointment? He said, this question might appear to be either a conundrum or a bad joke. It was nothing of the kind, but was a serious question. He had brought the matter before their Lordships because now that the Chancellor of the Exchequer was making a concession of 12 per cent. from Income Tax on landed property for repairs and such like outgoings, and while the right hon. Gentleman's supporters were saying that was too much, those best acquainted with the subject contending, on the other hand, that it was far from sufficient, it was well their Lordships should know how great was the stress of Income Tax upon property. Everything in the shape of property was subject to it—even lighthouses. The way he discovered that fact was rather curious. He had built a covered market at a cost of £600, to afford shelter to poor women who had to sell their eggs, fish, and so on, in an uncovered market. After it was built he found it was assessed for rating purposes at £16 per annum, which, on his remonstrances, was reduced to £8. It was also assessed for Income Tax at £8, though, as a matter of fact, the market was not at all a profitable affair (indeed, it was not intended to be so), as it only produced on an average £3 17s. 8d. a year. On complaining to the Income Tax Commissioners he was told it did not signify what it brought in, because a certain lighthouse near there had to pay. He failed to understand on what principle lighthouses were charged, unless belonging to a Dock Company, and even in that case the Dock Company would probably be paying twice over, first upon their total profits, and then by separate assessment on the lighthouses. Their Lordships might not be aware that even on sheets of water Income Tax had to be paid. Every kind of property paid Income Tax, quite regardless of whether it was productive or not. His next question was, how the Income Tax

Commissioners were appointed? Many people thought the object was in order to put the screw on more severely. Upon inquiry recently from an authority of Somerset House he was told their object was to avoid friction between the Crown and the taxpayers. Last year he received a letter from a farmer and two traders at Holyhead complaining that the Income Tax Commissioners sitting for that district did not understand their business and would grant them no relief, and asking him to get a business man appointed. Accordingly he wrote to the Inland Revenue Office, and was informed that they had no authority to appoint Commissioners, but that they were appointed by the Land Tax Commissioners, who were appointed by Parliament. Such an instance of circumlocution had rarely been heard of. He then tried to ascertain who were the Land Tax Commissioners, and after a search in all the usual channels of information, *Whitaker's Almanack*, and similar sources of information, he at last arrived at the Commissioners for Land Tax redeemed, who referred him to a publican at Valley, the Clerk of the Commissioners. At last a meeting took place, but the gentleman who was proposed was objected to on private grounds apparently, but the excuse was that he was too much mixed up in business. That was just the very thing that was wanted. It seemed to be necessary, before being appointed an Income Tax Commissioner, to be a Land Tax Commissioner. So that here was a repetition of the old controversy—"Which came first, the hen or the egg?" It seemed that the Land Tax Commissioners must first get appointed or nominated by their County Member, and then an Act of Parliament was passed every year confirming the names of all those appointed. He recommended his correspondent, therefore, to apply to his County Member, who could do nothing. He (Lord Stanley) then wrote to his County Member, and Mr. Lewis replied that—

> "The Act appointing the Land Tax Commissioners was passed in June last year, and it was now too late for him to nominate the gentleman mentioned, and that another Act for the purpose was not likely to be passed for some years."

How could an appointment be obtained under those circumstances? He should mention, however, that two vacancies having occurred among the Income Tax Commissioners instead of two gentlemen in the Holyhead district suitable for the place having been appointed, appointments were made in the Amlwch district, one being Chairman of the County Council who could not have much experience in Income Tax affairs. One of the Commissioners complained of had been paying Income Tax wrongly himself for nine years, and if he could not take care of his own interests he would not be likely to act in those of other taxpayers.

*LORD PLAYFAIR: My Lords, the noble Lord asks two distinct questions here. The first is, how many lighthouses in England and Wales pay Income Tax? The noble Lord is, no doubt, aware that there are three Lighthouse Authorities: one for England, one for Ireland, and one for Scotland. All lighthouses under those three Public Authorities pay no Income Tax by Section 430 of the Merchant Shipping Act, 1854. They are freed from local rates or general taxes. But I suppose the noble Lord's question refers to private lighthouses, many of which are provided for harbours under local Acts of Parliament. The Government have no information with regard to those lighthouses, and therefore I cannot give a reply as to them. I can only tell the noble Lord that none of the public lighthouses under Public Authorities pay Income Tax. The second question is: How Income Tax Commissioners are appointed? The noble Lord does not seem to be aware that at the commencement of every Parliament, Land Tax Commissioners are appointed by Act of Parliament. Last year there was a special Act passed (as is done at the beginning of every Parliament) appointing them during that Parliament. Therefore, I hope the noble Lord is right in saying there will be no more Acts passed for several years, and that we may not require another Parliament before that time. The Income Tax Commissioners are appointed by these Land Tax Commissioners, and with regard to the last part of the noble Lord's question, whether Her Majesty's Government will amend the method of their appointment, we see no reason for changing the nature of their appointment. The object is to obtain Commissioners who are independent of both the Government and the taxpayers

—that there may be Commissioners of an independent character acting between both. Her Majesty's Government have, therefore, no intention of proposing any method for altering the appointment of the Income Tax Commissioners.

LORD **STANLEY** OF **ALDERLEY** asked whether the noble Lord's statement was that it was not necessary for the Income Tax Commissioners to be Land Tax Commissioners?

LORD **PLAYFAIR**: The Land Tax Commissioners are the appointers of the Income Tax Commissioners.

UNSANITARY CONDITION OF MALTA HARBOUR.

QUESTION. OBSERVATIONS.

VISCOUNT **SIDMOUTH** asked the Secretary of State for the Colonies whether his attention was being directed to the unsanitary condition of Malta Harbour; if so, whether any remedial measure was in contemplation? He would be glad if the noble Marquess would inform the House whether any official Report had been received of the unhealthy state of this harbour. This was a very serious question, as we had already lost a gallant and distinguished officer, Captain Hammond, whose death was reported to have been caused by Malta fever; and he was informed that a long list of officers and men who had succumbed to the malady had been laid before the public. Those who had, like himself, experienced the effect of a hot season at Malta, must be aware that the pestilential odours in that confined harbour were dreadful. Formerly the evil was not so great, for merchant vessels used to lie off the Custom House, but now, in consequence of recent improvements, most of the merchant vessels in the harbour were moored at its upper end, which was unaffected entirely by either wind or water. There was no agitation of the water there, and consequently the smell in the hot weather was terrible. He was aware that the drainage of Valetta was now carried away, but that did not improve matters for the crews of Her Majesty's ships which lay in a part of the harbour beyond the influence of wind or waves. He suggested that the noble Marquess should appoint a body of experts to inquire and report as to the best means of preventing the evil of which he complained by chemical application or otherwise. During the hot weather it would be wise to moor our ships as far from Valetta as possible. At the time he served in the Mediterranean it was a sort of "canon-law" applicable to ships of war that they should be kept as little as possible in Malta Harbour. At Dockyard Creek the Admiral could scarcely live in his house during the hot weather. He hoped the noble Marquess would consider the adoption of some course for the amelioration of the present bad condition of the harbour, and he would, if in order in doing so, move for a Return of the number of deaths at Malta, showing whether they had occurred or not from the effects of Malta fever.

THE **SECRETARY** OF **STATE** FOR THE **COLONIES** (The Marquess of RIPON): My Lords, as far as any information in my possession goes, I have no reason to suppose that the lamentable deaths to which the noble Viscount has referred were caused by the insanitary condition of the harbour of Malta. It may have been so, but I hope and believe that it was not. I do not think that the First Lord of the Admiralty has received information to that effect. No recent complaint of the insanitary condition of Malta Harbour has been received at the Colonial Office. Last year my attention was drawn to a statement in a foreign newspaper with regard to the insanitary condition of the harbour, and I thought it my duty to ask the then Governor (Sir Henry Smyth) for any statement he might have to make on the subject. In April, 1893, the Governor (Sir Henry Smyth) reported as follows:—

> "It has been shown by bacteriological analysis and by the expert examination of the physical characteristics of the sea water of the harbour that it is now in a very satisfactory condition. It is of a clear blue-green colour, limpid, and free from any bad smell both in summer and winter; although before 1885 it used to become of a chocolate colour in summer, and to show at the surface unmistakable evidence of fermentation. Large sums have recently been spent by the civil as well as by the naval authorities in dredging the harbour, and in embanking portions of the foreshore."

Although that Report was of a satisfactory character, the Colonial Government are not neglecting their duty in the matter. On the contrary, they are continually spending considerable sums in the improvement of the drainage system, and a

Select Committee was appointed in February of this year, consisting of three official and five unofficial members, to inquire into and report upon the further drainage works to be undertaken by the Government and the funds to be provided for that object. That Committee decided to obtain the opinion of Mr. Osbert Chadwick, C.E., on the subject, and more particularly on a project to pump the sewage out to sea through submerged pipes. Mr. Osbert Chadwick has visited Malta, the funds for his visit having been unanimously contributed, I believe, by the members of the Council, and his Report may shortly be expected. In reporting this decision on the 23rd of April, Sir Arthur Fremantle, the present Governor, said—

> "I consider that no effort should be spared on the part of the Government to hasten a solution of the urgent questions to be dealt with in Malta with regard to drainage, water supply, and sanitation."

I hope, therefore, the noble Lord will see that in the first place, the state of things is a great deal better than it was some years ago; and, in the second place, that the improvement had not led the Government of Malta to neglect their duty, as they are now taking active steps to do what is necessery for the thorough sanitation of the Island.

Viscount SIDMOUTH asked the First Lord of the Admiralty if he would give instructions to the Naval Commander-in-Chief to keep Her Majesty's ships as much out of the harbour of Malta as possible during the hot weather, and whether the ships were not kept there much more than used to be the case?

*The FIRST LORD of the ADMIRALTY (Earl Spencer): My Lords, of course the subject which has been brought before the House by the noble and gallant Viscount will be carefully considered by the Admiralty. I am not aware that there has been any great increase of fever in Malta this year. The fever varies very much. Some years there is much more of it than others. One of Her Majesty's ships was in the harbour for three months during an outbreak of fever, and hardly one of the men was struck down with it, though, unfortunately, two officers had died of the malady and another was invalided home. That will show how difficult it is absolutely to trace the cause of the fever. As my noble Friend the Secretary of State for the Colonies has said, the Colonial Government has done a great deal to improve the sanitary condition of the harbour, and the Admiralty have of late years done a great deal in the way of dredging an immense quantity of bad matter out of the Creeks. In that way they have assisted the Local Authorities in improving the condition of the place. The Admiralty will bear in mind the fact that in repairing ships of war now the men are detained longer in the dockyards than in former days, and I have no doubt that the Commander-in-Chief will do his utmost not to detain ships when there is any cause for anxiety as to fever at Malta, and in that way will carry out the views expressed by the noble and gallant Viscount.

INDUSTRIAL SCHOOLS BILL.—(No. 54.)

SECOND READING.

Order of the Day for the Second Reading, read.

Lord LEIGH, in moving the Second Reading of this Bill, said, it only contained three short clauses and was intended to amend the Industrial Schools of 1866. A great deal of good had been done by that Act since it had been in existence. The Report of Colonel Inglis showed that no fewer than 85 per cent. of the poor children sent to Industrial Schools did well, and the percentage would be considerably increased if the managers had the increased powers which it was the object of this Bill to confer upon them by Clause 1. Under the Industrial Schools Act, 1866, the managers had no control over the children after they reached the age of 16. That was a most critical age, especially in the case of girls, and very often when children attained that age bad and worthless parents watched their opportunity to take them away and corrupt them. A Commission sat to inquire into this subject some ten years ago, and it was recommended in the Report that power should be given to school managers to keep children under their control for a further period of two years beyond the age of 16—that was to say, not actually to take them back to school, except perhaps for a short time, but in order to take care of and look after them. That was the recommendation of Lord Aberdare's Commission; and in his Report for this year Colonel Inglis, Her Majesty's Inspector of Reformatory and Industrial Schools, stated that that was the one amendment needed. This Bill, therefore, proposed to extend the age to 18, as suggested by the Commission. In illustration of the danger arising from worthless and bad parents and friends taking children away at 16, he cited two cases which could be multiplied enormously. A girl, Maud Hesketh, was sent to an Industrial School in October, 1889, having lived with her aunt, who kept a brothel. She was then 12 and was now 16. Her term expired 30th October, 1893, when she was sent to service with an outfit. Within a week she ran away to her aunt, who sent her £1 to enable her to go. Nobody had any authority to take her away from the aunt, who refused to let her go. The next was the case of a boy whose parents took him away and pawned his clothes, and the boy tramped his way back to the school a most pitiable object. He would not weary the House by multiplying instances to show how desirable it was that Industrial School managers should have additional control over the children till they were 18. That power was proposed to be given in Clause 1. Clause 2 provided that

> "Section thirty-four of the Industrial Schools Act, 1866, shall be read and construed as if the three offences therein severally specified there were added the following offence; namely—
>
> FOURTH.—Knowingly assists or induces, directly or indirectly, a child living under the supervision of the managers to escape from any person with whom the child is so living, or prevents the child from returning to any person aforesaid."

Under the existing Reformatory and Industrial Schools Acts, as their Lordships were aware, power was given to Magistrates to punish parents and friends of children who knowingly assisted them to escape, and this Bill proposed to extend that power to the age of 18. He hoped their Lordships would consent to give the Bill a Second Reading.

LORD ROOKWOOD said, although some amendment in the drafting of the Bill would probably be necessary in Committee, he earnestly joined with his noble Friend, as one who had taken a considerable part in the management of these schools, in hoping that a Second Reading would be given to the measure. Managers of industrial schools had found themselves very often in great difficulty from the fact that children going out of their jurisdiction at the age of 16 fell again immediately into the hands of those who had previously corrupted them. The addition of two years would give an immense further security and safeguard to children admitted to Industrial Schools turning out decent citizens in the future.

THE EARL OF CHESTERFIELD: My Lords, on behalf of the Government, I have only to say that though in Committee it may be considered necessary to introduce Amendments, they heartily approve of the object of the Bill, and desire to give it their support.

Motion agreed to; Bill read 2^a accordingly, and committed to a Committee of the Whole House on Monday next.

QUARRIES BILL.—(No. 149.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE EARL OF CHESTERFIELD, in moving the Second Reading of this Bill, explained that the first section of the Act was to make the Bill apply to every quarry within the meaning of the Factory Act, 1878, any part of which was more than 20 feet deep. Clause 2 provided that certain sections of the Metalliferous Mines Regulation Acts specified in the schedule to the Bill should, subject to the modifications therein specified, apply in the case of every quarry under the Bill in like manner as they applied to a mine. As the law now stood, underground quarries were under the regulations of the Metalliferous Mines Act, while open quarries were under the Factories and Workshops Acts, and were regulated by them, though not as to blasting operations and fencing of galleries and bridges. Clause 2 of the Bill proposed to bring open quarries under the Inspectors of Metalliferous Mines, and, as it had been thought undesirable to have two sets of Inspectors it was provided that in open mines the Inspectors of Metalliferous Mines should enforce the provisions of the other Acts in relation to those mines. When the Bill became law special Rules would be made as to the safety of workmen in regard to blasting, and so on. In fact, special Rules had been already drafted by the Quarries Departmental Committee appointed last year. The Inspectors of Metalliferous Mines would have the necessary technical knowledge for the purpose of enforcing the Rules. As it had been thought inconvenient to have more than one set of Inspectors acting, Clause 3 provided that in open mines the local Inspectors should enforce the provisions of the Factory and Workshops Acts, and should also apply the provisions of the Quarries (Fencing) Act. Hitherto, the provisions of that Act had been applied by the Local Sanitary Authorities, but it had been they had not been sufficiently enforced.

Moved, "That the Bill be now read 2ª."—(*The Earl of Chesterfield.*)

VISCOUNT CROSS: I have no objection to the Bill, except in one particular. I think confusion may arise as to the depth of 20 feet specified in Clause 1. Of course, as a quarry is being worked it gets deeper every day, and the time at last will come when the Factories and Workshops Inspectors will have to be changed for the Metalliferous Mines Inspectors. I do not consider that definition to be a good one, and I hope that the Home Office will consider the point in Committee. I suggest that to avoid confusion it may possibly be better to put them altogether and place all open mines under the Metalliferous Mines Inspectors; otherwise they will never know whether the mines are more than 20 feet deep or not, and I do not know who is to send them information when a mine has reached that depth.

LORD STANLEY OF ALDERLEY thought this Bill was not very necessary. The noble Lord who had introduced it had made no provision for giving notice of accidents. Quarry accidents were not much noticed in the newspapers. As far as appeared, the Quarries (Fencing) Act had not been of much use. This Bill would have the effect of multiplying Inspectors, for a fresh set would be necessary in many parts of the country where the Sanitary Inspectors had hitherto been found sufficient. Very few quarries were less than 20 feet deep. He thought that Sub-section (3) of Clause 2, which provided that in the appointment of Inspectors in Wales and Monmouthshire, among candidates equally qualified, those having a knowledge of the Welsh language should be preferred, was put in by the Government as an electioneering provision.

Motion agreed to; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday next.

SEA FISHERIES (SHELL FISH) BILL. (No. 141.)

SECOND READING.

Order of the Day for the Second Reading, read.

*LORD PLAYFAIR, in moving the Second Reading, said: Your Lordships will remember that in 1888 an Act was passed enabling the Board of Trade to appoint Committees to try and restore the shell fisheries, which very much required attention from the want of knowledge shown in dealing with them. It has been found that the powers of those Sea Fisheries Local Committees—which were otherwise working well—were insufficient to prevent considerable abuses. For instance, in part of Essex there has been a serious conflict between persons wishing to preserve the cultch in the oyster beds, and those wishing to take the cultch away to their own districts. This has become a very important matter, and it has been thought advisable by the Board of Trade to protect the cultch and to introduce a few other powers in this Bill in order to give protection to the young shell fish and prevent them being taken away while immature. One of the main objects of the Bill is, therefore, the protection of the cultch. What cultch is may not be known to all your Lordships. When the oyster spawns the spat floats in the water, but it gradually, as the shell begins to be formed by the young oyster, becomes heavier and sinks to the bottom, where if there is mud or sand it gets covered over and ceases to grow. To prevent this the bottom of the beds where oysters and other kinds of shell fish are being cultivated are covered with cultch. Generally, old oyster shells are used for cultch; but pieces of old brick, tiles, potsherds, broken earthenware are sometimes placed on the bottom, and the oysters cover them with spat, which gradually grow into oysters. When examined the pieces of potsherd are found covered all over with microscopic oysters. The Bill is to prevent unauthorised persons taking away that cultch, which is necessary for the growth of the young oysters and shell fish, in order to use it illegally for themselves. The other provisions of the Bill are very simple. For instance, if cultch has been taken away from one place the Fishery Commissioners may deposit it where more suitable—if it has been dredged up it may be taken to a place more adapted in their opinion for the growth of the oysters. This provision is also made for the advantage of oyster culture. The measure has passed the House of Commons and will confer very useful powers on the Fishery Commissioners, who are trying to revive the decaying shell fisheries of the United Kingdom.

Moved," That the Bill be now read 2ª."—(*The Lord Playfair.*)

Motion agreed to ; Bill read 2ª accordingly, and committed to a Committee of the Whole House on Thursday next.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 3) BILL [H.L.].

Returned from the Commons agreed to.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No. 4) BILL [H.L.].
(No. 47.)

Returned from the Commons agreed to.

ELECTRIC LIGHTING PROVISIONAL ORDERS (No 5) BILL [H.L.].
(No. 50.)

Returned from the Commons agreed to.

GAS ORDERS CONFIRMATION (No. 1) BILL [H.L.].—(No. 41.)

Returned from the Commons agreed to.

GAS ORDERS CONFIRMATION (No. 2) BILL [H.L.].—(No. 42.)

Returned from the Commons agreed to.

MARKING OF FOREIGN AND COLONIAL PRODUCE.

Second Report from the Select Committee (with the proceedings of the Committee) made, and to be printed. Minutes of Evidence, together with an Appendix, laid upon the Table, and to be delivered out. (No. 156.)

Lord Playfair

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 5) BILL.
(No. 116.)

House in Committee (according to Order): Amendments made: Standing Committee negatived: The Report of Amendments to be received To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 14) BILL.—(No. 150.)

Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bills be read 2ª; agreed to: Bills read 2ª accordingly.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 18) BILL.—(No 151.)

Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bills be read 2ª; agreed to: Bills read 2ª accordingly.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 1) BILL.
(No. 138.)

Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bills be read 2ª; agreed to: Bills read 2ª accordingly, and committed to a Committee of the Whole House To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (No. 14) BILL.
(No. 137.)

Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next," be dispensed with, and that the Bills be read 2ª; agreed to: Bills read 2ª accordingly, and committed to a Committee of the Whole House To-morrow.

PIER AND HARBOUR PROVISIONAL ORDER (No. 3) BILL.—(No. 139.)

Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bills be read 2ª; agreed to: Bills read 2ª accordingly, and committed to a Committee of the Whole House To-morrow.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 4) BILL.—(No. 142.)

Moved That the Order made on the 19th day of March last

"That no Bill brought from the House of Commons confirming any Provisional Order or Provisional Certificate shall be read a second time after Tuesday the 26th day of June next,"

be dispensed with, and that the Bills be read 2ª; agreed to: Bills read 2ª accordingly, and committed to a Committee of the Whole House To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 7) BILL.—(No. 118.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 9) BILL.—(No. 119.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 10) BILL.—(No. 120.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 16) BILL.—(No 127.)

House in Committee (according to Order): An Amendment made: Standing Committee negatived: The Report of the Amendment to be received To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDER (No. 19) BILL.—(No. 128.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT PROVISIONAL ORDER (POOR LAW) BILL.—(No. 95.)

Amendments reported (according to Order, and Bill to be read 3ª To-morrow.

ELEMENTARY EDUCATION PROVISIONAL ORDERS CONFIRMATION (BARRY, &c.) BILL [H.L.].—(No. 54.)

Read 3ª (according to Order), and passed, and sent to the Commons.

LARCENY ACT AMENDMENT BILL [H.L.].—(No. 136.)

House in Committee (according to Order): Bill reported without amendment; and re-committed to the Standing Committee.

House adjourned at half-past Five o'clock, till To-morrow, half-past Five o'clock.

* * *

HOUSE OF COMMONS,

Monday, 9th July 1894.

THAMES CONSERVANCY BILL.

SIR T. SUTHERLAND (Greenock) said, he had a Motion upon the Paper to recommit this Bill, but he understood the Motion was out of Order.

MR. SPEAKER: Yes, that is the case.

QUESTIONS.

THE EDUCATION DEPARTMENT AND VOLUNTARY SCHOOLS.

MR. TALBOT (Oxford University): I beg to ask the Vice President of the Committee of Council on Education, whether he is aware that, in the case of the North Hagbourne Church of England Schools in the County of Berks the recent demands of the Department involve the larger scale of cubic space, which was understood to apply to new schools only; the condemnation of arrangements completed within the last few years, and recently approved by Her Majesty's Inspectors; and a threatened withdrawal of the grant if alterations involving an expenditure of

£250 are not completed by the end of the present year; whether he is aware that a considerable proportion of the population of the parish are migratory, owing to the varying arrangements of the Great Western Railway Company; and whether, if these statements are correct, he will reconsider the imposition of such burdensome terms upon this poor parish?

THE VICE PRESIDENT OF THE COUNCIL (Mr. ACLAND, York, W.R., Rotherham): The accommodation of this school is reckoned at the 8 square feet scale, with the exception of an enlargement made two years ago, and then sanctioned for 29 children under Schedule VII of the Code. The average attendance of older children last year was 135 in a room sufficient for 112 only, and the usual warning was given. The arrangements condemned related to the offices. These were insufficient in number, and Her Majesty's Inspector reported that the girls' entrance was close to the boys' offices and not separated from them. I do not know how far the population of the parish is migratory, but the attendance at the school has increased very largely in the last two years. The only demand made as regards accommodation is that it shall be sufficient for the attendance. If the population diminishes the attendance will, of course, diminish also. But the managers, so far from urging that the excess of children is only temporary, have submitted plans, which have been approved, for meeting it by the provision of an additional classroom.

MR. TALBOT asked whether it was the practice of the Department that in cases of this kind the cubic space should be calculated on the increased scale?

MR. ACLAND: That is the usual practice for new enlargements.

MR. TALBOT: Is it not the case that the present condition of things at this school was approved very recently by one of Her Majesty's Inspectors?

MR. ACLAND: Well, I do not think that any Inspector would approve of putting 125 children into a room which is only sufficient for 112.

MR. TALBOT: Is that all that is wrong?

MR. ACLAND: Except the very bad condition of the offices.

Mr. Talbot

THE WEST HIGHLAND RAILWAY AND THE FORT WILLIAM FORESHORES.

SIR DONALD MACFARLANE (Argyll): I beg to ask the President of the Board of Trade if his attention has been called to the alleged interference of the West Highland Railway with the freedom of the foreshores at Fort William, and the obstruction to the free use of the slips being caused by the embankment of the railway in question; and whether, seeing that the appropriation of the whole embankment and the fencing off of the lanes and street abutting on the embankment will practically forbid the use of the foreshores and the boat slips to the inhabitants of Fort William and the opposite shore, the Board of Trade will enforce the conditions laid down in Clause 33 of the West Highland Railway Act?

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): My attention has been called to the complaint referred to by the hon. Member, and I have asked the Inspecting Officer, who is now inspecting the whole line of railway, to meet at Fort William the Municipal and the Railway Authorities together, and make inquiry into the complaint. I trust that the matter may be thus arranged to the satisfaction of all parties.

PAUPER SETTLEMENTS.

MR. MACARTNEY (Antrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to the case of Charles Devine, who was removed from Glasgow Workhouse to Donegal Workhouse in 1892; whether Charles Devine had acquired a settlement in Glasgow under 8 & 9 Vic., c. 83; whether a person who has once acquired a settlement can, by reason of subsequent circumstances in his life, be afterwards deported; and whether he will consult the Law Officers in Ireland on this matter?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): My attention has been drawn to the facts of this case. It is stated in the removal warrant that the man had not acquired and retained a settlement in Scotland, but the Irish Local Government Board are of opinion that he had acquired, though not retained, a settlement in Glasgow. The Scotch Board of Supervision having been communicated with stated that the removal seemed to have been in accordance with the law, and that on the loss of a residential settlement, by the law of Scotland the birth settlement revives. I have referred the Papers to the Irish Law Officers for their opinion, and it may possibly be deemed advisable to obtain the opinion of the Scoth Law Officers on the question.

ALLEGED INTIMIDATION IN MONAGHAN.

Mr. MACARTNEY: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the attention of the constabulary has been directed to a placard, extensively posted in the parish of Trough, County Monaghan, and issued by order of the Committee on behalf of the Errigal Imagh Branch, I.N.F., calling on the men of Imagh to put an end to land-grabbing which has raised its unholy head in their midst; whether he is aware that an evicted farm in the electoral division of Fergullia, Monaghan Union, has been recently taken; and whether any measures are being taken to protect the occupier from the intimidation which this placard may excite?

Mr. J. MORLEY: The constabulary are aware of the posting of the placard referred to. It is the fact that the grazing of two evicted farms in the locality mentioned has been taken until November next; the tenant is receiving every necessary attention from the police, though I am informed he is not believed to be in any danger.

THE CORVÉE IN EGYPT.

Mr. SAMUEL SMITH (Flintshire): I beg to ask the Under Secretary of State for Foreign Affairs, whether the peasants compelled to work gratuitously in Egypt are punished with fine or imprisonment if they decline to work; whether any provision is made for the cultivation of their own lands while they are compulsorily detained on the corvée; whether the arrangement made for the application of £150,000 towards the abolition of corvée was under a stipulation with France that it should only last until the payment of interest on the Suez Canal shares ceased, as stated in Lord Cromer's last Report, page 2; whether it is the intention of Her Majesty's Government to ask the Powers to take further steps towards the total abolition of involuntary unpaid labour in Egypt; and whether it is proposed by the Egyptian Government to continue involuntary unpaid labour for two years, as is apparently stated on page 9 of Lord Cromer's last Report; and, if so, whether this determination has the sanction of Her Majesty's Government?

The UNDER SECRETARY of STATE for FOREIGN AFFAIRS (Sir E. Grey, Northumberland, Berwick): As there may be a prosecution for declining to work, I presume there is some penalty, but Her Majesty's Government have no record of penalties or prosecutions. No provision is made by the Egyptian Government for cultivating the lands of peasants who are called out for work, but this service takes place at a time when half the country is flooded, and the mass of the agricultural population cannot work in their fields. The statement made by Lord Cromer as to the stipulation of the French Government is correct. The Egyptian Government is not at present in a position to meet the great expense which the abolition of the summer corvée would involve, and it is doubtful whether the imposition of local taxation would be preferred by the people to the present system. We do not, therefore, think it desirable to urge the Egyptian Government to address the Powers on the subject. The question now under consideration by the Egyptian Government is that of continuing for another two years the experiment of providing paid labour on a small scale. Her Majesty's Government certainly see no reason to object to this, and while admitting that forced labour of any kind is an evil, I would ask the hon. Member to bear in mind that there is no comparison between the grievance of this exceptional corvée at times of high Nile and the corvée which has been abolished.

Mr. PIERPOINT (Warrington): May I ask the hon. Baronet whether the Government will communicate to this House a Report on the amount of the involuntary labour performed in 1881 and in each subsequent year, together with the laws regulating such labour and the amount of money paid for it?

SIR E. GREY: Lord Cromer's Annual Reports have dealt with the subject very fully. If the hon. Member will consult those Reports and state what further information he desires, we shall be very glad to consider any request he may make on the subject.

GRAZING ON PUBLIC ROADS IN SCOTLAND.

MR. WEIR (Ross and Cromarty): I beg to ask the Lord Advocate if his attention has been called to a case tried before Sheriff Hill, at Dingwall, on 29th ultimo, in which George Campbell, crofter, of Tollie of Brahan, admitted having allowed a horse to graze on the side of the public road, and was fined 2s. with £1 1s. expenses; whether he will state in detail how the expenses are made up; whether he will state in this case, and others of a similarly trivial character, abolish or reduce such heavy costs; and, if he will state whether it is illegal in Scotland to graze a horse at the side of a public road?

*THE LORD ADVOCATE (Mr. J. B. BALFOUR, Clackmannan, &c.): Under the Roads and Bridges Act it is an offence to graze a horse at the side of a public road,

> "except on such parts of any road as pass through or over any common or waste ground or land not enclosed, or arable on both sides."

The fine was less than half the maximum penalty of 5s., and the costs, which are within the scale of fees permitted by the Summary Jurisdiction Act of 1881, consisted of Court Dues amounting to 7s. 6d., and of charges for framing the complaint and attending the trial, amounting to 13s. 6d. The Crown has no power to interfere in such a case, and I do not know whether the matter was brought under the notice of the Sheriff or not.

PROTECTION OF FISHERIES IN THE WESTERN HIGHLANDS.

MR. WEIR: I beg to ask the Secretary for Scotland if he will state when the new steam cruiser, provided for the protection of the fishing interests around the Island of Lewes and other parts of the Western Highlands, will visit Broad Bay, Loch Roag, Stornoway, and other districts frequented by steam trawlers?

THE SECRETARY FOR SCOTLAND (Sir G. TREVELYAN, Glasgow, Bridgeton): As I have already informed the House, in reply to a question put by the hon. Member for the Ayr District, the new steam cruiser is at this moment in the Clyde. But I am informed by the Fishery Board that she has already visited Stornoway and part of the West Coast on her way to the Clyde, and inquired as to movements of steam trawlers, and will again visit these districts from time to time.

THE SALTCOATS CROFTERS SETTLEMENT.

MR. WEIR: I beg to ask the Secretary for Scotland if he can now state when the Report of Sir Charles Tupper on the Saltcoats (Canada) Crofters Settlement will be presented to Parliament?

SIR G. TREVELYAN: The Report referred to by the hon. Member, in the form of an Appendix to the Fifth Report of the Colonisation Board, has been presented to Parliament to-day.

THE CASE OF JOHN SMITH.

MR. GEORGE PALMER (Reading): I beg to ask the Secretary of State for the Home Department whether his attention has been drawn to the case of John Smith, of 56, Silver Street, Reading, a watch and clock cleaner and licensed pedlar, who on 28th May took a return ticket from Reading to Aldershot, having in his possession a silver watch, two old watch movements, and an old metal watch; whether he is aware that, when offering one of these watches for sale in a public-house at Aldershot, a police sergeant who was present took Smith in charge to the police station, where he was searched and locked up, and asked where the watches came from; that a satisfactory reply was received to a telegram dispatched at Smith's request; that he was brought up next day before Major Newcombe and charged with stealing four silver watches, and was remanded till Thursday, 31st May, and was finally discharged, the Magistrate being satisfied with the telegram and explanation given; whether he is aware that all Smith's things were delivered back to him except two shillings, which were retained to pay cost of telegram, and that the return ticket being out of date he had to walk back to Reading; and whether the Home Secretary can see his way to any steps being taken to refund the money to John Smith, who was locked up in error and detained?

THE SECRETARY OF STATE FOR THE HOME DEPARTMENT (Mr. ASQUITH, Fife, E.): After careful inquiry into this case I am of opinion that the cost of the two telegrams sent on Smith's behalf should be refunded to him, and I understand that this is about to be done by the Chief Constable.

SANITARY REGULATIONS AT HAMPSTEAD.

MR. WEIR: I beg to ask the President of the Local Government Board whether his attention has been called to a rule issued by the Vestry of St. John's, Hampstead, that the waste pipes from all sinks, baths, lavatories, &c., and all pipes conveying foul matters to the drains from inside the house (except soil pipes), and every rainwater pipe, shall discharge over trapped gullies outside the building; whether he is aware that this rule has not been complied with in some of the new buildings on the Grand Parade, Finchley Road, N.W.; and whether steps will be taken to enforce the rules of the Local Authority?

*THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): I have communicated with the Vestry of Hampstead, and learn from them that the regulations referred to did not come into force until the 1st of June, 1893, and that the plans of the new buildings on the Grand Parade were approved by the Vestry in April, 1893, nearly two months before the regulations came into force.

MR. WEIR: Will the right hon. Gentleman cause inquiry to be made into the sanitary condition of these houses?

MR. SHAW-LEFEVRE: No, I cannot undertake to do so.

SCHOOL ATTENDANCE COMMITTEES.

MR. H. HOBHOUSE (Somerset, E.): I beg to ask the Vice President of the Committee of Council on Education if he sees his way to carry out his undertaking of last Session to introduce a Bill transferring the powers of School Attendance Committees to the new District Councils, so as to disassociate them from Poor Law authority?

MR. ACLAND: The Bill I introduced a few days ago, and which is now in the hands of hon. Members, is meant to carry out this undertaking.

LOCAL GOVERNMENT ACT, 1894.

MR. H. HOBHOUSE: I beg to ask the President of the Local Government Board if, under Section 43 of the new Local Government Act, duly qualified married women will be entitled to be placed on the Register as electors of County Councils, or only as electors of Parish and District Councils; whether a Chairman or an additional member of a Board of Guardians elected under Section 20 (7) from outside the Board will be entitled, under Section 24 (4), to act as the Chairman or a member of the District Council of a rural district co-extensive with or included in the Union; and whether the Chairman of a Parish Council who is not a parochial elector of the parish will be entitled, under Section 45 (2), to take the chair at the parish meeting, and to give an original or casting vote?

MR. SHAW-LEFEVRE: I am advised that the answer to all of these questions must be in the negative.

DENOMINATIONAL TEACHING IN ELEMENTARY SCHOOLS.

MR. ROCHE (Galway, E.), on behalf of Mr. COBB (Warwick, S.E., Rugby): I beg to ask the Vice President of the Committee of Council on Education whether he is aware that during the last month a practice has been instituted, and is now going on, at the public elementary school at Prior's Marston, in Warwickshire, of teaching the children on Friday afternoons, at an hour during the regular course of education and when they are obliged to attend, to intone portions of the service from the Prayer Book of the Church of England; and whether such a practice is contrary to the provisions of "The Elementary Education Act, 1870;" if so, whether he will instruct the managers of the school to discontinue it?

MR. ACLAND: The practice described is undoubtedly in contravention of the Education Act of 1870. A letter has been addressed to the managers of the school, stating the matter complained of, and adding that if the practice has been instituted it must be at once discontinued.

GIFTS TO THE NATION AND THE ESTATE DUTY.

MR. GIBSON BOWLES (Lynn Regis): I beg to ask the Chancellor of the Exchequer whether the Commissioners of Inland Revenue have received and have now a general authority from the Treasury to abstain from claiming Legacy Duty in the case of gifts to the Nation; and whether it is proposed to extend this general authority to claims for Estate Duty on similar gifts?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): No such general authority has been given by the Treasury to the Inland Revenue Commissioners.

PAYMENT OF ELECTION EXPENSES.

MR. J. ROWLANDS (Finsbury, E.): I beg to ask the Chancellor of the Exchequer whether, in view of the vote given on 25th May in favour of the payment of official expenses in connection with Parliamentary elections, it is the intention of the Government to bring in a Bill to carry out the Resolution of the House?

SIR W. HARCOURT: I would say, in reply to this and other questions, that I am unable to make any statement as to Public Business until after the discussions on the Budget are completed.

THE INHABITED HOUSE DUTY.

MR. BARTLEY (Islington, N.): I beg to ask the Chancellor of the Exchequer whether the Inhabited House Duty will in future be calculated as at present or on the reduced amount on which Income Tax under Schedule A will be calculated under Clause 35 of the Finance Bill?

SIR W. HARCOURT: The Inhabited House Duty is in no way affected by the Income Tax allowances under Schedule A. It will be calculated in the future as at present.

MINES (EIGHT HOURS) BILL.

MR. LEGH (Lancashire, S.W., Newton): I beg to ask the Chancellor of the Exchequer whether the Government has given any pledge to pass the Mines (Eight Hours) Bill through all its stages before the close of the present Session?

SIR W. HARCOURT: I have already said, in reply to a question, that I cannot say anything in reference to future Bills, or what course the Government will take with regard to them, until the discussions on the Budget are complete.

MR. LEGH: What I want to know is whether the right hon. Gentleman is not aware that several of his own supporters, notably the Members for Battersea (Mr. Burns), Ince (Mr. Woods), and Normanton (Mr. Pickard), have several times stated publicly that pledges have been given by the Government? I would ask why this information should be vouchsafed to these particular gentlemen and withheld from the rest of the House?

SIR W. HARCOURT: It is not intended to hold it from the House, but as to what facilities the Government will be able to give to this or any other measure I am unable to state until the Budget discussions are at an end.

MR. LEGH: What I asked was not what facilities would be given, but whether the gentlemen I have mentioned are correct in their assertions?

SIR W. HARCOURT: I assume that they are correct in their assertions, but as to the course which the Government will take I am not prepared to state.

MR. BARTLEY: Then are we to understand that the Government have pledged their word that this course will be taken?

SIR W. HARCOURT: I am not prepared to make any further statement on the subject.

DOWNPATRICK WATER SUPPLY.

MR. M'CARTAN (Down, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to the discussions at the recent meetings of the Downpatrick Board of Guardians with reference to the new water supply for the town of Downpatrick; whether a sample of the water has been submitted to Sir Charles Cameron for analysis, and with what result; whether the people intended to be benefited by this supply have, as a rule, declined to avail themselves of it, owing to the quality of the water; whether he will state the amount of the original tender for carrying out the contract, the amount already paid by the Guardians, and the amount for which the Board is liable in connection with these waterworks; and if any steps will be taken to remove the cause of complaint?

Mr. J. MORLEY: Samples of the water were submitted for analysis to Sir Charles Cameron, whose opinion is that the water is second-rate, but not dangerous. The Clerk of the Union reports that, although there is some opposition to the use of the water, the majority of the people are using it. The original estimate of the cost of the waterworks was £10,500, and a loan of this amount was obtained. A sum of £8,274 has already been paid on account. The Guardians' consulting sanitary officer states that the water is perfectly harmless, and will improve even if nothing further be done. The Guardians have, however, under consideration the propriety of adopting further measures to improve the quality of the water. There is at present no scarcity of water in the old wells and pumps in the town which the people can use.

THE CORVÉE IN EGYPT.

Mr. CHANNING (Northampton, E.): I beg to ask the Under Secretary of State for Foreign Affairs whether peasants requisitioned for Nile corvée in 1894 will be compelled to supply their own tools, build booths for themselves on the Nile banks, and provide at their own cost the lanterns required for night work, and whether these men will be employed within a reasonable distance, say 10 miles, of their homes; whether he is aware that on 10th October, 1892, 3,000 men were requisitioned from other districts and formed into a gang of workmen for the province of Chirbin, some of these men being employed at a distance of more than 30 miles from their homes; whether the compulsion is in practice partly by personal violence, partly by fine and imprisonment; and whether his attention has been drawn to the fact that the system has been denounced by the present Inspector General of Irrigation as giving rise to bribery and favouritism?

Sir E. GREY: The custom has been for the peasants to supply their own tools, build their booths, which consist of only a few bundles of millet stalks, and provide their own lanterns. They are not generally employed far from their homes. In 1892 the Nile rose in the late autumn to an abnormal height, and it was, no doubt, necessary to resort to exceptional measures in order to cope with the flood. If personal violence is ever used to compel the men to engage in the work it is not within the knowledge of Her Majesty's Government. Isolated cases of the kind, if discovered, would probably not go unpunished. There are two Inspector Generals of Irrigation, who very likely share the objections of other Englishmen to the corvée system, and, as I have already explained, the Egyptian Government has begun an experiment in order to find out under what conditions and at what cost it could be dispensed with.

Mr. LEGH: May I ask the hon. Member whether it is not the case that the continuance of the corvée in Egypt is due to the action of the French Government?

Sir E. GREY: The hon. Member will find full information in Lord Cromer's Annual Reports extending over a number of years, and I cannot add anything in reply to a question.

ORDERS OF THE DAY.

FINANCE BILL.—(No. 303.)

CONSIDERATION. [FIRST NIGHT.]

Bill, as amended, considered.

*Sir M. HICKS-BEACH (Bristol, W.) said, he rose to move a new clause. He had placed two clauses on the Paper when the House was in Committee, but, owing to the general desire expressed that the Committee stage should be concluded on Monday last, he did not trouble the House with either, although he thought they related to a very important question. Her Majesty's Government had admitted with regard to Estate Duty in the second sub-section of Clause 5 that

> "in the case of settled property, where the interest of any person under the settlement fails or determines by reason of his death before it becomes an interest in possession, and subsequent limitations under the settlement continue to subsist, the property shall not be deemed to pass on his death."

That contained the principle which he desired to give further extension to in the first clause he had placed on the Paper. It contained this principle, which he thought was a sound one, and one which should command the assent of the House irrespective of Party—that no Death Duty whether in the nature of a duty on the *corpus* of the estate, such as the Estate Duty was, or whether a Succession Duty or Legacy Duty payable by the successor or legatee, should be paid on an interest in expectancy which did not come into possession. Probably the hon. and learned Gentleman the Solicitor General would contend, in answer to the clause he had placed on the Paper with regard to the Estate Duty, that although an interest in expectancy might not fall into possession during the life of the person beneficially entitled thereto, yet that the interest might nevertheless be a valuable interest and might be sold in some cases, no doubt, for a very considerable sum. But if it were so sold, of course the money received and left by the person who had sold it would become part of his estate, and would pay Estate Duty with the rest of his estate. His (Sir M. Hicks-Beach's) contention was that an interest which that person did not sell, from which he received no pecuniary benefit whatever or any advantage of any kind, ought not to be charged with the rest of the estate with Estate Duty. No benefit whatever would be received because the man did not come into possession. Practically his interest ceased at his death. Therefore, it was difficult to see—having regard to Subsection 2 of Clause 5—on what principle the Government, who had admitted in the clause that under a settlement the life interest could not be charged to Estate Duty when the life interest did not actually come into possession, could charge the interest in expectancy with Estate Duty when that interest did not come into possession. The second part of the clause related to Sub-section 4 of Clause 7, which said—

> "Where an estate includes an interest in expectancy, Estate Duty in respect of that interest shall be paid at the option of the person accountable for the duty, either with the duty on the rest of the estate or when the interest falls into possession."

If his clause were accepted by the Government it would be possible, assuming the Bill to stand in this respect as it did, that the duty might be paid with the duty on the rest of the estate on this interest in expectancy before it came into possession, and it might never come into possession. He, therefore, provided in the latter part of the clause that if duty had been paid under Sub-section 4 of Clause 7,

> "the Commissioners shall repay such duty (together with the interest thereon at the rate of three pounds per centum per annum from the date of the payment thereof) to the person who paid such duty."

New Clause—

(No Estate Duty shall be paid on interest in expectancy before it falls into possession.)

"No Estate Duty shall be payable in respect of any interest in expectancy unless such interest falls into possession during the life of the person beneficially entitled thereto, and if there shall have been paid with the duty on the rest of the estate any duty which by reason of the death of the person beneficially entitled to the said interest before it falls into possession shall not be payable, the Commissioners shall repay such duty (together with the interest thereon at the rate of three pounds per centum per annum from the date of the payment thereof) to the person who paid such duty."—(*Sir M. Hicks-Beach.*)

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, the clause would involve a most serious infringement of the policy of the Bill with regard to the taxation of property passing at the death of the deceased. Part of the property passing at the death might consist of an interest in expectancy, and an interest in expectancy might be of an extreme marketable value —might be worth hundreds of thousands of pounds. Indulgences of two kinds had undoubtedly been shown to interests in expectancy in the matter of taxation for Estate Duty. In the first place, it was optional to the person who was entitled to the interest in expectancy either to pay upon the present value or to wait until the time came when the interest became an interest in possession. That was a very important exception made with regard to the interests in expectancy, because of their character and because it might be difficult at the moment to get the money for the purpose of paying duty upon the expectancy. Another indulgence was shown to interests in expectancy which were the subjects of settlement. But the right hon. Baronet had asked for further benefits for interests in expectancy. An illustration was better than an argument to deal with the position which the right hon. Baronet took up. Suppose a person died leaving £100,000 in cash, and also leaving an expectancy worth £100,000. They would say, for the sake of argument, that that expectancy was £200,000 on the death of the deceased. He left three sons, and the property went in the first place to the eldest son, who died and left it to the second son, who also died and left it to the third. What would be the effect upon these two classes of property? Under the proposed new clause the effect would be that Estate Duty would be payable three times in respect of the £100,000 cash, but not in respect of interest of expectancy until the widow died. But each were worth the same; they were both of them property in every sense of the word; they were property in law, and might be turned into enjoyment at once, and he must say that he could not see why, merely because the one was in the eye of the law not in actual possession, duty should not be payable on the actual value. He thought he had treated the proposal quite fairly, and trusted hon. Members would see that he had drawn an accurate comparison.

SIR R. WEBSTER (Isle of Wight) said, he must submit that what the learned Solicitor General had urged conceded the principle of his right hon. Friend's Amendment, but offered no remedy. He would like to point out that his learned Friend had only dealt with the case of a man who chose to sell and reduce into possession the reversion or expectancy, and he suggested that if the person who would become entitled to £200,000 on the death of the widow should choose to turn it into money, he could do so, and ought to pay. If that was the real case which Her Majesty's Government desired to meet, it could be met at once by an Amendment to the clause, suggesting that if an expectancy was reduced into possession by sale or otherwise, if it was turned into money, then the Estate Duty was to be payable on the value realised. He would point out to the Chancellor of the Exchequer that the Opposition in several Amendments of a kindred character which were moved in Committee admitted that principle. What they ventured to submit was this: that supposing the individual did not turn the expectancy into money, and never got any benefit from it at all, why should he pay the Estate Duty? He would like to add a little corollary to the case the learned Solicitor General had supposed. He accepted the position, and would not argue whether it was just or not, but let them suppose that the unfortunate sons who died had never attempted to deal with the expectancy, the £200,000 which was only to fall in on the death of the widow, that they had not got a single penny-piece. Yet each of their estates was to pay not only on the £100,000 value, but on the increased value, because they would be worth more when the eldest son and the second son died, by virtue of the fact that there would be more years left of the widow's life. He wanted to know where was the equity and justice of causing the three sons, who had never received one penny of benefit from the property, who had not reduced it into possession, to pay three estate duties? That brought out in strong relief the injustice of putting in the same category property which was in possession and property which was not reduced into possession. He must respectfully protest against the suggestion that there had been inserted in the Bill, with regard to the two classes of exception referred to by his right hon. Friend, anything in the nature of a favour. The word "favour" applied to these particular provisions was a misnomer altogether. He did not think the Government had gone far enough; certainly, they had not done more than was just. The Government had no right to show favour; they should hold an equal hand. The provisions alluded to were not inserted as a matter of favour, but because Her Majesty's Government could not deny the justice of the case. They were entitled to say upon this Amendment that exactly the same injustice would be perpetrated if the Government caused people who did not get a penny-piece from the expectancy to pay as if they had turned the property into money. He submitted that the Solicitor General had in no way answered the argument of his right hon. Friend who moved the Amendment, and he hoped the House would support the new clause.

THE ATTORNEY GENERAL (Sir J. RIGBY, Forfar) said, the hon. and learned Gentleman who had just sat down had said very truly that the Government had no right to favour anyone. He himself would ask, why should expectants be favoured rather than anybody else? There were certain difficulties, no doubt, inherent in the nature of expectancies for which provisions ought to be made, and those provisions had been made. For instance, they postponed payment for their convenience, and, in the case where the expectancy was not a real vested interest, they had provided by the clause already referred to that if it failed the individual would be let off altogether. The case was, however, not the same as the one that his hon. Friend had put before them. Where the individual had the power to bring his expectancy into possession, but did not do so, he, for all that, received a benefit from it as forming at will a convertible asset, and passing on his death to other members of his family. It could not be said to differ for the present purpose from property in possession, or, if it arose out of real estate, was indistinguishable from a vested interest. It must always be remembered that an expectancy could not arise except the property it related to was bound in some way or other. In other words, if there was an expectancy there must be some document that created it. They had affirmed the principle before; they had not allowed it to be said that they taxed real estate upon the present actual income derived from it, for they took into consideration all the expectant value that it might have. They had discussed this matter over and over again, and he did not think there was anything new in it. They charged a man who was the owner of real estate whether the value or the greater part of the value of the property was a value in expectancy or not. It was strictly analogous to this case, and if they were to give up this point they would be entirely running counter to what they had done. If a man had a bag of gold he would be able to dispose of it in favour of other members of his family. He could not see the difference between the expectant value under discussion and a bag of gold which a man did not spend. That bag of gold would go to his descendants, but he might have had the money at any moment of his life. It would be an anomaly altogether to allow this freedom from duty simply because the property, though of great present marketable value, was allowed to ripen to its ful value until it fell into possession.

Mr. BYRNE (Essex, Walthamstow) said, there was another difficulty not yet met by the Government. The interests in expectancies, which were, in point of fact, contingent interests, might never come into possession at all. There were a large number of interests of this description which were at present of comparatively small value, but which might be of more value as years went on, and might turn out to be of no benefit at all to the person to whom they were originally given. Some of those interests were absolutely unsaleable, and could not be mortgaged; it therefore appeared to be unjust that a man should be taxed on a contingent interest independent, not upon the happening of a death, but of some future event which might or might not take place. In nine cases out of ten that was practically an unsaleable thing, and a thing upon which money could not be raised. He submitted that this was a sufficient reason for a part of the argument of his right hon. Friend who had moved the clause.

Sir W. HARCOURT was understood to say that the speech of the hon. and learned Member was practically an admission of the argument of the Government against the Amendment. If the interest were not saleable there would not be any charge upon it at all, as they only charged upon saleable value. That would meet the substance of the Amendment. The proposed clause raised a new principle, because those expectancies were now practically charged under probate. If they were to open this door everything that was not taken at its full present value, such as building land, would be let out. If a thing was saleable it ought to be charged. A man might not sell it any more than he might sell his diamonds; but any realisable value which a man possessed ought to be charged against the estate under the Estate Duty. He did not think that the right hon. Gentleman had fully appreciated the enormous loss to the Revenue which would result from the adoption of a principle of this kind, not only with reference to the Estate Duty, but with reference to the Probate Duty.

Mr. J. LOWTHER (Kent, Thanet) said, he thought the right hon. Gentleman, in the illustration he had given, was rather leading the House astray, and it seemed to him that his argument was very unfair. The possessor of a bag of gold or of diamonds could make use of those commodities at once, but the possessor of a contingent expectancy would be driven into making a ruinous bargain, perhaps with usurers, in order to dispose of it at the ordinary fair marketable value. The right hon. Gentleman knew perfectly well that the purchase of a reversion of this kind was a class of business which was to a large extent in the hands of persons who did not bear the best of reputes. The new clause seemed to him extremely fair, because it did not interfere with the principle that every person was to pay on what he inherited. He hoped the House would support his right hon. Friend.

MR. GIBSON BOWLES (Lynn Regis) said, he wished to call attention to the contradictory positions of the Attorney General and the Chancellor of the Exchequer. The former told them that an expectancy could only possibly arise under a settlement, whereas the latter told them that Probate Duty was payable on expectancies. Now, as no Probate Duty was payable under settlements, and only under wills, he did not see how these two statements could be reconciled.

SIR W. HARCOURT: Is not the hon. Member aware that settlements are made by wills as well ?

MR. GIBSON BOWLES said, he was aware of that, but apparently the Attorney General was not. All this trouble arose from the fact that the Government had departed from the old principle embodied in the Succession Duty Act. The Government might just as well, in imposing a tax on apple trees, tax the pip when it was put into the ground because some day it would grow into an apple tree. The Chancellor of the Exchequer had cited the case of Toxteth Park, and had said that no duty was charged upon it, although it sold for a large sum of money ; but the right hon. Gentleman had refrained from telling the House that it was admitted by the Department at the time the duty was first claimed that the land itself had no value, and therefore it was perfectly right that no duty was charged.

SIR W. HARCOURT said, it was not Toxteth Park, but the foreshore of the Mersey. It was admitted that it did not pay income, though the foreshore was of immense value.

MR. GIBSON BOWLES said, it was admitted that the estate had no value. He must refer the right hon. Gentleman to the report of the case. He really thought they were entitled to complain of the way they were called upon to discuss these new clauses which were put down——

MR. SPEAKER : Order, order !

MR. GIBSON BOWLES said, he would, then, only say that they were called upon to discuss them under disadvantageous circumstances, because of the purposely-adopted action of the Government.

MR. BARTLEY said, the Chancellor of the Exchequer and the Solicitor General objected to the proposed clause because they said that these reversionary interests could be sold or money borrowed upon them. That might be true ; but when he ventured to bring forward a similar Amendment in Committee, providing that in the case of a reversionary interest being sold or money borrowed upon it, then duty should be payable, it was objected to because it was said the duty must always be paid, as the reversion had some sort of secret value which might some day be realised. If they made the taxation of these reversionary interests so high as was proposed by the Bill it would become impossible for anybody but rich men to hold them. Take this case : the reversion of a house worth £20,000. It was held on £5 a year ground rent, and the reversion, at the present time, having 40 years to run, was worth £5,000. As it happened the house he had in his mind was the property of a millionaire, so that the Estate Duty would be 8 per cent. There would be a duty of £400 payable on that house when the present owner dropped, and yet for 40 or 50 years he would only enjoy £5 a year from it. It was obvious that if the house were held by anybody but a rich man he could not possibly enjoy that reversion, but would be obliged to sell it, because he could not afford to pay the sum of £400, or nearly 100 years' purchase, on account of the reversionary value. Every law which tended to the concentration of these properties into few hands was most detrimental, and the only possible result of this Bill, as regarded reversionary interests, must be that they must either be sold to insurance or other companies or must be held by rich people. It was a monstrous thing to make it impossible for people, unless they were rich, to hold these properties, and to make it compulsory that these properties should be sold to Insurance Companies and rich people. He supported this new clause, because he thought it was only equitable, and although they were going to tax all these properties on their gross value, surely they might fairly lay down the rule that only those properties which were really of tangible value to people should pay this duty. It certainly never was contemplated that the taxation should fall upon people who were only, as it were, a sort of pipe through which the property went to those who inherited it. If they were going to make these people pay heavy duties for property from which they derived no benefit, simply because some generations hence their descendants would inherit it, they would inflict a great injury and wrong upon them.

Mr. A. J. BALFOUR said, that the Chancellor of the Exchequer had compared these unrealised interests in expectancy to the possession of diamonds or pictures which brought in no income. They did resemble them in that respect but they differed from diamonds and pictures in the fact that there was no present enjoyment from the unrealised reversions. That was a fundamental distinction which went to the very root of the Amendment. He felt a doubt with regard to the bearing of Sub-section 4 of Clause 7 of the Bill on the question raised by his right hon. Friend. His right hon. Friend desired to stop what he could not help but regard as a breach of fundamental equity in this Bill—namely, the provision by which a man was taxed upon that which he never enjoyed. He understood that Sub-section 4 of Clause 7 was intended in part, at all events, to meet that particular case. It stated that—

> "Where an estate includes an interest in expectancy, Estate Duty in respect to that interest shall be paid at the option of the person accountable either with the duty on the rest of the estate or when the interest falls into possession."

So far the words seemed quite clear. He wanted to know whether they carried with them the corollary that upon every interest in expectancy which did not fall into possession during the life of the person who succeeded the original testator or settlor, the duty would be paid at all, supposing his option was to defer the payment until the expectancy did fall into possession. If the true interpretation of Clause 7, Sub-section 4, was that where a man elected to defer the payment of the tax on an expectancy until the expectancy was realised, and if they were to take that statement as carrying with it the conclusion that if it never fell into possession during his lifetime he would not be called upon to pay at all, then he thought his right hon. Friend's case would be entirely met, and it would not be necessary to press the clause to a Division, his object being carried out by Clause 7, Sub-section 4, as so interpreted. But he might be wrong in thinking that was the interpretation, and the interpretation of the Government might be that the duty thus remaining unpaid was to be charged on the estate, going on through any number of lives, however many lives there might be falling in before the expectancy was realised. If that were the interpretation by the Government of their own clause he thought that obviously there was a great inequity in the Bill which they hoped to remedy, and he hoped his right hon. Friend would divide. If, on the other hand, the Government could assure them that the man who never enjoyed an expectancy was not to be asked to pay on that expectancy, and his estate charged as if he enjoyed it, then all they desired would be carried out, and it would not be necessary to trouble the House to divide upon it.

Sir J. RIGBY: Undoubtedly a man may die before the expectancy is realised, but that does not get rid of the responsibility. He may not be made personally to pay because he is dead; but his estate will be liable, and his expectancy will be liable, and the duty will be payable whether he lives or dies.

*Sir M. HICKS-BEACH: May I ask, as a corollary to that question, will not the result be this: If a man dies before he has enjoyed the interest in expectancy, having opted to pay that duty when that interest falls in, then the unpaid duty will remain a charge upon that estate, and will have to be paid perhaps with two or three other duties by some subsequent person who will eventually come into the interest, so that the duty will be paid several times over because of the several interests into which the estate is split up?

Sir J. RIGBY: It will be like any other property or any other estate.

Question put.

The House divided:—Ayes 130; Noes 189.—(Division List, No. 152.)

*Sir M. HICKS-BEACH moved the following new clause:—

(Legacy and Succession Duties on interests in expectancy in certain cases.)

> "Where an interest in expectancy in any real or personal property to which any person shall become entitled on any death shall, before such interest falls into possession, have passed by reason of death to any other person or persons, then one Legacy or Succession Duty only shall be paid in respect of such interest, and shall be due from the person who shall first become entitled to such property in possession, but such duty shall be at the highest rate which, if every such person had been subject to duty, would have been payable by any one of them.

He said, this clause did not relate at all to the Estate Duty, and therefore stood on quite a different footing to the clause which the House had just negatived. It dealt with the same subject—namely, the payment of cumulative duties in cases where the interest had not come into possession, but it was based on a very much stronger argument than that of the previous clause, because the Government, with regard to the Estate Duty, had contended all along that that was a duty chargeable on the *corpus* of the estate of the deceased and not upon the interest taken by the successor or legatee. The Succession and Legacy Duties were duties charged upon the interest taken by the successor or legatee, and therefore, although the Government might contend that it was right and necessary that the Estate Duties should be cumulative where an interest in expectancy had not come into possession, he did not think it was possible for them to contend that the Succession or Legacy Duty ought in any fairness to be cumulative under similar circumstances. Of course, neither the successor nor the legatee took anything but the interest to which he succeeded by his succession or legacy. It made not the smallest difference to him whether the succession or the legacy had nominally, though not actually, passed through half-a-dozen people before him or not. What he took was the particular thing to which he succeeded or which was left to him, and therefore he ought not, in common fairness, to pay duty more than once on that to which he succeeded. As his hon. Friend the Member for King's Lynn had already pointed out, that principle was completely recognised in the Succession Duty Act of 1853. Under that Act and the existing law a single duty only was payable in respect to any succession which before it fell into possession devolved to a new successor. This was effected in the case of personalty by a special clause in the Succession Duty Act, which he had practically copied in the clause he now proposed, and, with respect to realty, by the nature of the provisions of the Succession Duty Act itself. Of course, the House was aware that under the provisions of the Succession Duty Act, as it stood at the present moment, the succession to real property could only be a succession to a life interest; that the value of the succession was calculated on the capitalisation of so many years' purchase of the annual value of that life interest, and therefore until the interest in any realty which was liable to Succession Duty came into possession it was impossible that any Succession Duty could be chargeable. In the first place, he was advised that so far as regarded realty which was liable to the Succession Duty, the liability to cumulative duties would be imposed, though, he thought, not intentionally imposed by the provision in this Bill, which stated that where a person was competent to dispose of an estate he was to be charged Succession Duty on the principal value, and not on his life interest. He knew that certain words had been inserted in the clause on the suggestion of the hon. and learned Member for the Isle of Wight to meet that point, but he would venture to submit to the Government that as Clause 18 now stood that point was not met. The clause stated—

> "The value for the purpose of the Succession Duty shall, where the successor is competent to dispose of the property, be the principal value of the property, and duty shall be charged thereon."

And then the clause went on to say that the duty should be payable with interest from the expiration of 12 months after the date upon which the successor became entitled to possession on succession. He fancied it would be contended that those words, limiting the payment of interest to the date from the expiration of 12 months after the date on which the successor became entitled in succession to possession, would also prevent the Succession Duty being charged in a case where the successor never became entitled in succession to possession. But he would venture to submit that these latter words solely related to the payment of the instalments and to the date from which interest had become payable, and that the duty was charged by the first few lines of the clause which stated that the value,

> "Where the successor is competent to dispose of the property, shall be the principal value of the property,"

and therefore if the Government did not accept this clause it would be necessary on Clause 18 to insert some additional words to make it perfectly clear that the Succession Duty when charged on the principal value, as provided by the first few lines of the clause, should not be charged until the interest came into possession. That was what he proposed with regard to the Succession Duty, simply to leave the law as regarded cumulative payments of duty on its present footing and to secure that there should be no Succession Duty charged where the interest did not actually come into possession either on realty or on personalty. He came to the other and more important portion of his clause which dealt with the Legacy Duty. He ventured to submit to the House that there was nothing—and he did not think there ever had been—more anomalous or more unfair in their present system of Death Duties than the way in which cumulative duties were charged with regard to the Legacy Duty, although they were not charged with regard to the Succession Duty. He was not now contending for land as against other property, or for realty as against personalty. He was only asking that the Chancellor of the Exchequer, when he put realty and personalty on an equal footing with regard to the Death Duties, should place them on an equal footing with regard to the non-payment of cumulative duties in the case of Legacy and Succession Duty. He need not dwell on the administrative difficulties that had resulted from the present state of the law. It might often happen that a life interest in a legacy would exist for 60 or more years, and that the original legatees, when that life interest had ceased, and the time came for the payment of the duty, might be dead, and it might be impossible to trace their executors and heirs. Consequently, there had been enormous difficulties in the administration of the Legacy Duty owing to the cumulative system. But he would like to quote one example well known to lawyers which showed the extreme unfairness to the legatee of the present system. He referred to the decided case of "The Attorney General *v.* Maxwell." These were the circumstances: A person, whom he would call A, settled £16,000 on himself and wife (whom he would call B) successively for life, and then for younger children in equal shares, and in the event (which happened) of all such children dying before they reached the age of 21, on himself absolutely. He died intestate, leaving a wife, B, and three children, C, D, and E, surviving him. The three children were the sole next-of-kin, the wife being barred by settlement. But all three children died while under age and intestate, and last of all the wife died leaving another person, whom he would call F, as universal legatee and executor, in whom the settled fund became vested in possession. F thereupon had to pay Legacy Duty—first, on the devolution of the entire fund from A to the three children; secondly, on the devolution of the share of C, who died next, to B, D, and E; thirdly, on the devolution of the share of D, who died next, to B and E; fourthly, on the devolution of the share of E, who died next, to B; and, fifthly, on the whole fund as passing under the mother's will to the executor and legatee. The property passing under each of the first four devolutions was solely an interest in expectancy which never came into possession, and yet the legatee had to make no fewer than five payments of Legacy Duty. Nothing could more strongly prove the extreme unfairness of the law. It had always been asserted that one of the principal objects of this Budget was to do away with anomalies such as these, and to place realty and personalty on an equal footing as regarded the payment of Death Duties. But the right hon. Gentleman had not placed them on an equal footing with respect to the payment of cumulative duties, nor could there be anything like equality so long as this gross injustice on personalty was allowed. He ventured to submit that in common fairness to future legatees, in order to place them on an equal footing with successors to realty, the Chancellor of the Exchequer ought to do away with the iniquitous proceeding by which as many as five, or even ten, cumulative Legacy Duties might be charged upon the unfortunate legatee who would ultimately benefit by the legacy simply because that legacy had come to him through half-a-dozen or more persons who never enjoyed it at all. This was a very complicated matter, and not being by profession a lawyer he had felt somewhat diffident in bringing it forward; but he was so much struck with the injustice during the short time he was connected with the Treasury as Chancellor of the Exchequer, that he made up his mind to bring it forward whenever opportunity offered.

New Clause—

(Legacy and Succession Duties on interests in expectancy in certain cases.)

"Where an interest in expectancy in any real or personal property to which any person shall become entitled on any death shall, before such interest falls into possession, have passed by reason of death to any other person or persons, then one Legacy or Succession Duty only shall be paid in respect of such interest, and shall be due from the person who shall first become entitled to such property in possession, but such duty shall be at the highest rate which, if every such person had been subject to duty, would have been payable by any one of them."—(*Sir M. Hicks-Beach.*)

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

SIR J. RIGBY said, a great deal was heard about the unfortunate people who had to pay these duties; they ought rather to be considered fortunate people who had any property on which to pay them. The unfortunate legatee who could not by possibility have got his legacy, but for the testamentary dispositions of A, B, C, and D, was set up as a sort of financial martyr, because he had secured the goodwill of each one of those persons in succession.

MR. A. J. BALFOUR: That is not so.

SIR J. RIGBY said, if it were not so, he did not understand the case. Did the right hon. Gentleman wish there should be only one Legacy Duty paid, although the property passed under the wills of A, B, C, and D successively?

*SIR M. HICKS-BEACH: In the case cited there was no will at all. The money was settled; but as it was left in equal shares for life to the children, it had to be traced through them.

SIR J. RIGBY said, he had often heard it remarked—and with truth—that no one was so technical as a layman. This was a pure technicality. It was a well-understood rule in law that intestacy was a statutory will. Hon. Members surely could not suppose he had forgotten all his law. The legatee came into this property through the wills—not necessarily the written wills—of A, B, C, and D, any one of whom might have deprived him of it.

MR. A. J. BALFOUR: How?

SIR J. RIGBY: By giving it to someone else. This was another illustration of the method in which right hon. and hon. Members supported the Amendments they brought forward. They took a general rule, and then selected hard cases arising under it. There would always be hard cases under general rules. It was conceivable that half-a-dozen owners with fee simple in succession might die within a week, but if they were to make exceptions in all such cases they would have to make hundreds of thousands of exceptions; they would be discussing the Bill for years, and eventually they would produce a measure perfectly unworkable. For 100 years past the rule of which the right hon. Gentleman complained with regard to Legacy Duty had existed. Probate Duty and Administration Duty had always been payable, however frequent the devolution might be, because there was no principle they could seize upon to relieve them. They must take the average cases, although undoubtedly there might be individual instances of what hon. Gentlemen opposite called hardship on the ultimate receiver. This was not a Bill to alter the Legacy Duty Act, and, even if it was, the proposal in the Amendment did not point the direction in which they should alter it at all. The Amendment involved the fallacy of supposing that because the property could not be got at in specie it could not be enjoyed at all.

Mr. J. LOWTHER (Kent, Thanet) said, the hon. and learned Attorney General was no doubt correct when he told them that intestacies must rank in the same category as wills, but he had failed to deal with the case put by the right hon. Gentleman the Member for West Bristol, in which a number of remaindermen had died one after the other without ever coming into the inheritance. He had told them that the person who eventually succeeded had derived advantages from the good will and benevolent intentions of those who had died just as much as if they had made him their heir by written will. He told them that each one of these persons had conferred an advantage on the eventual legatee, but how?

Sir W. HARCOURT: By dying.

Mr. J. LOWTHER said, the Chancellor of the Exchequer had supplied the link which was entirely wanting in the argument of the Attorney General. Although they were told that hard cases might occur, he would affirm that if any so hard as that put by the Attorney General, of several successors dying in a week, really did occur, and if Succession Duty were known to be levied on each death, the public conscience would rebel against such an iniquity. The present Chancellor of the Exchequer, and indeed any Chancellor of the Exchequer, would not allow it to be paid; and if such a case were brought to the knowledge of Parliament, that would prevent the duty being paid, or, if it had been paid, would lead to its being refunded. A case of hardship which had already occurred had been mentioned, and in view of the possible recurrence of such cases, he trusted the House, despite the statement of the Attorney General that he was not prepared to meet them, would deal with the matter in a practical and equitable spirit.

Sir W. HARCOURT said, the right hon. Gentleman had supplied an answer to his own argument by assuming that if an extreme case really occurred Parliament would not be indisposed to grant a remedy.

Mr. J. LOWTHER: I was, of course, referring not to the case quoted by the right hon. Gentleman the Member for West Bristol, but to that put forward by the Attorney General of different persons succeeding to a property dying within a week. I said the public conscience would revolt at that.

Sir W. HARCOURT said, the law to which the right hon. Gentleman the Member for Bristol referred had been in force for more than 100 years, and if any cases of practical hardship had occurred a remedy would have been demanded long ago. The fact was, these extreme cases were very exceptional, and they could not be legislated for. What it practically came to was that the last survivor had to pay for the benefit which he received by the extinction of intermediate interests upon which Legacy Duty was properly payable. That had been the principle of the Legacy Duty which had stood fire for 100 years, and he was not prepared to alter that principle now; and, therefore, he could not accept the proposed Amendment.

Mr. A. J. BALFOUR said, the speech of the Chancellor of the Exchequer was brief and intelligible, and the only criticism he would make upon it was that the right hon. Gentleman had contented himself simply by stating that the law had been in existence 100 years. He had not dealt with one of the arguments advanced by the right hon. Gentleman the Member for West Bristol. The other speech from the Treasury Bench was a much more elaborate one, and he found it very difficult to criticise it, because the Attorney General seemed unconsciously to involve himself in the technicalities he affected to avoid, and wrapped up his argument in phrases which were nothing if not technical, and from which his meaning had no chance of emerging into the light of day. He claimed to be the one untechnical man in a technical House of laymen. It reminded him of the question sometimes raised by men of unsound mind as to whether they were not sane and the world generally mad. The conflicting parties in the controversy had never been able to settle the dispute to each other's satisfaction, and so in like manner the question of the Attorney General's untechnicality would remain undecided. If it were right to do as we now did under the present Succession Duty—namely, not to charge for every intermediate life which had not enjoyed the property—then it could not be right to charge Legacy Duty in every such case. If it were right to charge Legacy Duty, then Succession Duty ought to be charged. To make a man who succeeded to a property pay Estate Duty upon a series of intermediate lives, not one of which had enjoyed a sixpence, was not only inconsistent with the Succession Duty, but was inconsistent with obvious justice. The principle had not stood the fire of criticism for 100 years, because it had long been recognised that our whole system of Death Duties was anomalous, and no one had thought it worth while to criticise them in detail except for Party purposes. Those who had had to deal with our finance had wisely thought it prudent not to touch these duties until they could be dealt with broadly, and at last we had a heaven-born Chancellor of the Exchequer who essayed to do it. Certainly he told them that the Legacy Duty did not happen to be a subject which his great scheme was to deal with, and that he meant to leave it in the anomalous position it had always occupied. He would point out that, anomalous as the duty was in its existing incidence, it would be ten times more anomalous and burdensome under the changes introduced by the Government. It was monstrous that in such a case as that mentioned by his right hon. Friend payment should be made on the lives of four people who never enjoyed the property at all; but, at all events, the beneficiaries in that case only paid on the life interest of these four people. What were the Government doing? As he was advised, they were altering the law so that in future in such a case as that the payments would have to be made not on the life interest, but on the capital value in all the four cases in regard to each of the individuals. He said this on the authority of his hon. and learned Friend (Sir R. Webster), who, no doubt, would defend his view. His hon. and learned Friend's opinion was that not only would they leave this gross anomaly and injustice uncorrected if they refused to accept the Amendment, but that they would add to them a new injustice in that the duty would be charged not on the life interest of the various persons who never enjoyed the property, but on the capital value, supposed by a technicality to pass on each separate occasion through a whole series of those persons who died under age. How was this to be justified? The Attorney General had told them that the whole scheme was analogous to the Estate Duty. All through their arguments the Government had said, however, that the Estate Duty was to be paid on one principle and the Legacy and Succession Duty on another; therefore, it was absurd to bring forward in defence of the Legacy Duty these points as to the Estate Duty. He thought their theory as to the Estate Duty was unjust and absurd; but that was not the point. The point was whether it should be transferred to the Legacy and Succession Duty from which the Government had always distinguished it. The Opposition were of opinion that they had here anomalies which it was possible to deal with. Their case was that hardships would be produced, and that the Government did not deny it. The Opposition proposed a remedy against which no argument had been advanced, and they asked in the interests of unification of the law, in the interests of common justice, and in the interests of a plain interpretation of the equities of the case which, he thought, in spite of the Attorney General, they ought to aim at, that the Amendment of his right hon. Friend should be accepted or some other Amendment which would have the effect of preventing cases as grossly unjust as that his right hon. Friend had brought before the House over and over again. He hoped that the Government, if they meant to accept this Amendment, would at all events condescend to argue the case. Do not let them put hon. Members off either with the cloudy technicalities of the senior law officer, or with the brief, though he admitted concise, appeal to precedent of the right hon. Gentleman the Chancellor of the Exchequer. Let the Government argue—as he was sure they could if they chose—in favour of their own proposal, and show that it was in accordance not merely with the practice of the past 100 years, but with the principles of equity by which they professed to have been animated in reconstructing the whole system of Death Duties.

MR. R. T. REID was understood to say that he was not confident of being able to explain this matter to the satisfaction of the right hon. Gentleman, seeing that his colleagues, who were far more competent than himself, had failed. However, he would endeavour to answer the right hon. Gentleman. The right hon. Gentleman asked if it was true, as his right hon. Friend had stated, that the rule as to Succession was distinct from the rule as to Legacy Duty. It was true that there was a distinction, and that in certain cases a series of Legacy Duties had to be paid. This rule in regard to legacies, to his mind, was fair and just. He failed to see the hardship in the case of a man standing, say, fifth in succession coming in, through the death of four other people, to £100,000 being asked to pay the duty on the four lives. If he stood fifth in succession he should think his chance of enjoying the money very small, and if, from the position of having an expectancy worth practically nothing, he came into possession of £100,000, he should be perfectly willing to pay the Legacy Duty in regard to lives of predecessors who, unfortunately for themselves, had not lived long enough to enjoy the money they came into. He thought it quite fair, there being three legacies passing from A to B and from B to C and from C to D, that the Legacy Duty should be paid by the ultimate successor in respect of each life. It was a case that would not often arise, and the man would be exceedingly fortunate in coming into the property. The right hon. Gentleman opposite did not seem to think that precedent was an argument in favour of this, but yet this had been done without a sense of hardship or grievance for 100 years in the case of Succession Duty. If the Government had endeavoured to remedy every dissimilarity that existed on various kinds of property within the compass of one Bill, the time that would have been required to pass the measure would have been enormous.

Mr. GOSCHEN said, the Chancellor of the Exchequer had suggested that this was an old tax and an old system, but he thought the argument by which the right hon. Gentleman and the Solicitor General had defended it was a new argument, and that was, that they were to tax a man according to his luck. They were going to tax the last man all that the others would have had to pay simply because the others had rendered him the service not of leaving him the money, but of having died. The position of the Government seemed to be that it was fair to tax the last man because he had been so lucky. They seemed to say that he should not look a gift horse in the mouth, but should be glad to pay the duty in respect of all the intermediate persons. He should be grateful to them for the services rendered to him. He (Mr. Goschen) could not admit that it was fair to tax the intermediate persons who never received any enjoyment whatever—who, in fact, might never have been aware that the property was coming to them at all. This was an extraordinary proposition, and one that they could not agree to. No doubt the anomaly had existed when he was Chancellor of the Exchequer, but the Bill added another anomaly to the list that taxation already presented, and he submitted that no more important duty attached to the office of Chancellor of the Exchequer than that of removing, whenever possible, instead of perpetuating, anomalies and hardships in our system of taxation.

Sir R. WEBSTER said, he was extremely glad the House had an opportunity once more of expressing an opinion on this point. He himself had raised it in Committee, and he was extremely glad that the right hon. Member for Bristol had put the clause down again. He must remind the Solicitor General that the answer he had just given was, as he understood it, a very different one to that he had given in Committee. The new clause dealt with two matters, Succession Duty and Legacy Duty, and it was necessary that these two things should be kept entirely distinct. He would, in the first place, deal with the Succession Duty, as to which he had not heard the whole of the arguments of the Attorney General, but he had heard the answer of the Solicitor General. With regard to the Succession Duty, he understood that the only difference that had been made by the Government was that the duty should be calculated on the capital value instead of on the life interest. The Leader of the Opposition had pointed out that the Bill would accentuate the hardship of the method in which the tax was at present being levied. Under the old system it was thought advisable to insert Section 14 in the Succession Duty Act of 1853. The clause now proposed was a repetition in connection with the new Succession Duty of the provision of that 14th section of the Act of 1853, and he did not hesitate to say that if it was necessary in the former Act it was all the more necessary in the present Bill. It was stated that the protection they required was already given in the Bill. That could only refer to Clause 18, and he (Sir R. Webster) had been asked whether he thought the words which had been inserted in that clause were sufficient to meet his point. The best opinion they could get was to the effect that they were not sufficient. They did not render the Bill clear on the point in question. It looked very much as though the right hon. Gentleman the Chancellor of the Exchequer were leaving himself a door open for the future. He did not tell them whether he approved of the Legacy Duty Law or the Succession Duty Law. He said he was satisfied with the Legacy Duty Law as it had existed 100 years, and, therefore, he did not propose to disturb it; but here they were face to face with the question in connection with the new Succession Duty. Did they intend the old Succession Duty Law to apply or not?

*Sir W. HARCOURT: I do not alter it. What the Amendment proposes is to alter the Legacy Duty Law.

Sir R. WEBSTER said, that showed the point of his observation that the two things should be kept distinct. With regard to the succession, the clause as it now stood would render it possible for a future Government to hold that the old Legacy Duty Law applied under this Bill in cases of simple succession. The Government ought not to be content to leave the Legacy Duty in the same anomalous condition as it was in before this Bill passed into law. They should either substitute some other duty for it, or else assimilate it to the new law. No one asked the Government to reform the whole of the Death Duties—to go into every hole and corner and rake out every grievance. But the same rule should apply in the case of succession legacies as were intended should apply to Succession Duty. The Government had stated that they intended to make no alteration in the application of the law as now laid down in Section 14 of the Succession Act of 1883. The Solicitor General had said that it was not necessary to repeat that section here, and he (Sir R. Webster) was bound to accept the hon. and learned Member's dictum.

Question put.

The House divided:—Ayes 193; Noes 231.—(Division List, No. 153.)

Mr. CHAPLIN (Lincolnshire, Sleaford) said, he wished to propose a new clause enabling land to be taken in lieu of duty in certain cases. It would be remembered, he said, that he raised that suggestion in the course of the Debate on the Second Reading of the Bill. It was his intention to have moved an Amendment giving effect to it in Committee, but it so happened that a general and wider Amendment which preceded his was held to include that branch of the subject with which he proposed to deal, and he was consequently prevented by the Forms of the House from carrying out his intention. In the first place—now he had the opportunity on the Report stage—he would endeavour to explain as briefly as possible what would be the effect of his proposal. In the first place, it related solely and exclusively to agricultural land, and the definition of such land was that given in the Small Holdings Act of 1892. In the case of such land, where an owner found himself, by reason of circumstances connected with a particular estate, in such a position that he had no means whatever of paying the duty with which he was charged, except by a forced sale of the land, he proposed to allow him to require the Commissioners to make a valuation of any specified part or parts of any such land separately; the Commissioners thereupon to make such separate valuation, and give particulars thereof to the owner of the land, who might call upon the Commissioners to accept, in lieu of the duty, the transfer of so much of the land as was equivalent to the duty which he would otherwise have to pay. The next stage was that the Comptroller of Inland Revenue was to be the trustee of the land, and the title to it should be registered at the expense of the Commissioners of Inland Revenue. Of course, if it were found that the title was not good the arrangement would fall through, and the Commissioners would still have full power to recover any duty that might be due. That was, briefly, the effect of the proposed new clause. He was perfectly well aware that he was advocating a novel principle in our legislation in this country, though it was not novel, he believed, in our colonies and in other countries. The reason why the clause related almost exclusively to agricultural land was because land at the present time was in a wholly exceptional position, and owing to the great depression from which agriculture had been suffering for a great number of years it differed from almost every other kind of property. A very large proportion of the landed estates in this country were encumbered with mortgages and other charges; and, though in many cases there was a margin left, it was often wholly inadequate to enable the owner to raise upon the security of that margin the sum which might be necessary to pay the Estate Duty. While, at the same time, it was impossible to borrow for that purpose, land was practically unsaleable, and the owner would be forced to sell at a time when practically there was little or no market for land of this description, and the owner might be compelled to take a nominal sum for his estates. In fact, he was apprehensive that this tax would become what was foretold by the right hon. Member for Midlothian—nothing but an engine for the dispossession of the owners of property. The right hon. Gentleman the Member for Midlothian had pointed out that taxation of this kind on the capital value of the land would be unjust, unwise, offensive, and odious in the extreme; and he had never heard any attempt on the part of any Minister on the Treasury Bench to meet that statement. It might be said, in reply to his remarks, that if there were no market for the sale of the land no duty would be imposed. But that theory, which the Chancellor of the Exchequer was perpetually putting before the House, was wholly unsatisfactory, because it was left to the Commissioners of Inland Revenue to decide what the valuation should be, and he was persuaded that if there were any margin at all—no matter whether it was useless for the purpose of raising money to pay the duty or not—the Commissioners would never consent to the estate being held as of no value. That raised another question which supplied a most admirable argument in support of the proposition he was making to the House. Any valuation, under the circumstances, must be a matter of the greatest delicacy and difficulty; and the greatest hardships were not only possible, but extremely probable. For arriving at a fair valuation to both sides, could any better plan be devised than that which his Amendment suggested? The Commissioners would naturally not put too low a value on the land; and they would be debarred from putting too high a value on it by the liability to take the land at their own valuation. It might be said in answer to his proposals that they would bring about the very thing he objected to—namely, the dispossession of the owner of property. He admitted that to some extent, even under this Amendment, the dispossession of the owner of land would be inevitable, but that was not his fault, it was the fault of the Bill; and while under the Government's proposal the owner would probably be dispossessed of the whole estate, under the Amendment, if it were accepted by the House, he would only be dispossessed of a part. The right hon. Member for Midlothian, in introducing his Budget, recognised enormous difficulties in dealing with real property, and used very conciliatory language on the point. He said—

> "As long as the equal contribution of all kinds of property was kept intact, we have a very open mind as to the method of giving effect to the principle."

He asked the Chancellor of the Exchequer to keep that open mind now, and to give effect to it in this particular case. His Budget was likely to give rise to most serious and cruel cases of hardship, aye, and even of gross injustice. Could he not, in order to meet such cases, accept the Amendment, or frame some plan which would meet such cases? The right hon. Gentleman had taken the great principle of graduation from the example of the Australian Colonies. Why not take another principle from them? He would explain what that principle was. He had in his hand the Land Tax and Income Tax Assessment Acts, 1891 and 1892, of New Zealand, and the House would find that not only were they very interesting, but that they bore on the point he had been laying before the House. These two Acts, which were amalgamated, laid down a procedure to be followed in cases where there was a difference between the landowner and the Commissioner as to the value of the land to be taxed. If the Commissioner were dissatisfied with the owner's return, if he thought it too low, he could make an assessment; and if the owner did not assent to that, the Commissioner could recommend the Governor within 30 days to acquire the land at that assessment. If the owner accepted the notice well and good, the valuation was made in the manner prescribed in the Act, and there the matter ended; but if, on the other hand, he did not consent, then the Governor might, within a reasonable time, declare, by Order in Council, that the land was vested in Her Majesty. But the owner had these safeguards. He could appeal to a resident Magistrate to determine the fair actual value of the land; or he could give notice to the Commissioner that he required him, in the event of his refusing to reduce the assessment of the amount specified in the Return, to acquire the land at the assessment which the Commissioner had made upon it. Thus an automatic system was set up which was calculated to ensure the fairest valuation as between the two parties. He ventured, therefore, to suggest to the right hon. Gentleman, as he had taken one principle for the Australian Colonies, he should follow their example in another respect, because such a system, if adopted in the Bill, would give the greatest possible safeguard to the owners of the land for fair treatment; and no one could deny that under the Bill as it stood they would be liable to much hardship and injustice. After all, this was but the merest act of justice, and it would relieve owners from an intolerable difficulty which he was sure that Parliament would not willingly inflict upon them. For the necessity of such a proposal as that which he made the Government were responsible. The Government had apparently chosen to ignore the statements made over and over again by the great master of finance in this country, the right hon. Gentleman the Member for Midlothian, as to the insuperable objections to taxation being levied on the capital value of land; and, therefore, they could not be surprised that the landed interest should take every legitimate opportunity of making proposals for their relief from the heavy burden placed on them. His proposal would have this advantage: that it would give the Commissioners of Inland Revenue some measure of practical insight into the great difficulties of the agricultural situation, which he did not think they half realised at the present time. There was another matter to which he wanted to call the attention of the House. It was an object for which he had provided expressly in the Amendment he was about to propose, but he understood from the Chair that it would not be proper for him to move the last clause of his Amendment. That, in his opinion, made very little matter. The object he had in view was to call upon the Commissioners of Inland Revenue, when they had acquired land, to give notice to the Local Authorities that it would be at their disposal in order to facilitate the distribution of land amongst a greater number of people, and for the provision of allotments or small holdings. Whether that was included in the Bill or not really did not matter, because the Government would have the same opportunity of offering the land for these purposes to the Local Authorities. He hoped most earnestly they would use their power, because if this Amendment was accepted—and he was sanguine enough to hope it would be, judging from the reception it met with from gentlemen sitting on the other side of the House, and from the fact that there seemed to be a general feeling of sympathy with it—one of the effects would be that land would be coming into the market in all parts of the country, which in all probability would be specially adopted for the purposes of allotments, in quantities which would, no doubt, largely facilitate the distribution of land. And although he had advocated this proposal chiefly on the ground that it did but bare justice to the owner of land, and to enable him to escape from the position of intolerable hardship in which he was placed under the Bill, yet he could not shut his eyes to the fact that it would bring with it the other advantages he had enumerated, and under all the circumstances he commended the Amendment with confidence and hope to the consideration of the House.

New Clause—

(Land to be taken in lieu of payment in certain cases.)

"Where any part of the estate consists of land used for the purposes of agriculture, or cultivation within the meaning of "The Small Holdings Act, 1892," and the owner of the land is able to show to the satisfaction of the Commissioners, or to the High Court upon appeal, that he is unable to pay the Estate Duty in respect of such land otherwise than by a forced sale of the same, or of part thereof, he may require the Commissioners to make a valuation of any specified part or parts of such land separately; and the Commissioners shall thereupon make such separate valuation, and shall give particulars thereof to the said owner of the land.

Such owner may at any time within twenty-eight days after the said particulars have been received by him give notice in writing to the Commissioners that he requires them to accept, in lieu of the duty or of any part thereof payable in respect of any land of the description in this section mentioned, a transfer of such portion or portions of the land to which the said particulars relate as will, taken at the value placed thereon by the Commissioners, be an equivalent to the said duty.

The Comptroller of Inland Revenue for the time being shall, by virtue of his appointment, be 'the Inland Revenue Trustee,' and such trustee shall, for the purpose of taking, holding, conveying, and transferring any land which shall become vested in him in pursuance of this section, be a corporation sole by the name of 'the Inland Revenue Trustee,' and shall have perpetual succession.

The Commissioners shall, upon receiving the notice in this section mentioned, be deemed to have contracted to acquire the land specified in the notice for the sum stated in the said particulars to be the value thereof, and the owner of the land shall forthwith apply, under 'The Land Transfer Act, 1875,' or any Act amending the same, that the Inland Revenue trustee may be registered as proprietor of such land with an absolute title, and shall do, or cause to be done, all acts, matters, and things requisite or proper for effecting such registration.

If such registration is effected all costs, charges, and expenses properly incurred by such owner in effecting the same shall be recoverable by him from the Commissioners, and may be deducted out of any sum payable by him for Estate Duty in respect of any property passing upon the same death.

If the said application to register fails, then the Commissioners shall have the same right to recover Estate Duty in respect of the said land as if the notice mentioned in this section had not been given.

Whenever land shall be registered in the name of the Inland Revenue Trustee as proprietor with an absolute title in pursuance of this section, such land shall be accepted by the Commissioners, so far as its value as specified in the said particulars shall extend, in lieu and in satisfaction of the Estate Duty payable in respect of any land of the description in this section mentioned forming part of the estate, and the provisions of this Act shall apply with the necessary modifications as if the said duty had been paid in money.

Where land has become vested in the Inland Revenue Trustee in pursuance of this section, it shall be the duty of the Commissioners to give notice to the Council of every parish, district, and county in which such land is situate that applications may be made to the Commissioners for the acquisition of such land, or any part thereof, for the purposes of allotments or small holdings, and such Councils may proceed for the acquisition of such land for the purposes aforesaid under the powers conferred on them respectively by the Allotments Acts 1887 and 1890, 'The Small Holdings Act, 1892,' and 'The Local Government Act, 1894,' or any of them."—(*Mr. Chaplin.*)

Clause brought up, and read first time.

Motion made, and Question proposed, "That the Clause be read a second time."

SIR W. HARCOURT: I am perfectly convinced of the entire sincerity of the right hon. Gentleman when he says that he bases the proposal of this Amendment exclusively in the interest of agricultural land.

MR. CHAPLIN: I said I advocated it mainly, not exclusively, in order to relieve the owners of land from the intolerable injustice and hardship that would inevitably be inflicted upon them in the future.

SIR W. HARCOURT: Why are the owners of land alone to be relieved of this intolerable hardship? The right hon. Gentleman never thinks that hardship occurs to anybody in the world but the owners of land.

MR. CHAPLIN: None like these!

SIR W. HARCOURT: The right hon. Gentleman says "None like these." But suppose a man is the owner of a number of shares which he finds a difficulty in selling, the principle of this Amendment and every word of it applies equally to him. Is he to go to the Inland Revenue Commissioners and say "I can't sell my shares, and therefore you may value them and take them and keep them"? Take the case of ironworks. Very often they do not pay any more than agricultural land. But it never enters into the minds of hon. Gentlemen opposite that any class in this community has any difficulties except the owners of agricultural land. I want to know, in the case of a mill-owner who cannot pay Death Duty except by a forced sale of the mill, why he is not to go to the Inland Revenue authorities and say, "Take my mill; keep it, or sell it if you like." It is difficult to argue such a question seriously. The real truth is, there are other classes in this community that have suffered quite as seriously and quite as long as the owners of agricultural land. Why is a debt to the State to be put on a lower footing than a debt to anybody else? Are you going to ask your butcher and your baker to take a piece of your land in liquidation of your debt? I will put an illustration that will appeal to the right hon. Gentleman. Are you going to say to Mr. Tattersall or Mr. Webb, "I cannot pay my bill at this moment for the engagements of my horses. Take a piece of my land in discharge of my debt to you."

MR. CHAPLIN: I should be responsible for the engagements of my horses. But in this case the Government is making my engagements for me.

SIR W. HARCOURT: Therefore, a debt to the Government is to be repudiated in this form, and you are going to give to the Government this security which you will not give to an ordinary debtor. In my opinion, a debt to the State is quite as high as, if not higher than, any contract debt. Are you going to put a debt to the State in this position only in the case of agricultural land? The state of mind of gentlemen who seriously make propositions of that kind is to me wholly unintelligible. They really seem as if they were the inhabitants of a different planet altogether, and expected to be placed under different conditions to everybody else. What is the Inland Revenue to do with this land when they get it? The right hon. Gentleman says it may be sold to Local Authorities. But if the Inland Revenue can sell it, why cannot the owner sell it? Does the right hon. Gentleman seriously in the House of Commons make the proposal that the Inland Revenue authorities are to take this land all over the country? I have the highest respect for the Commissioners of Inland Revenue, but this is about the last work I should be disposed to ask them to engage in. When the right hon. Gentleman says the land is to be valued, I suppose he means it is to be valued at its selling price. But why cannot the owner sell it himself? If it is to be taken by the Inland Revenue authorities at its selling price, it is on the assumption that the owner can sell it at quite as much as the Inland Revenue. This subject was discussed in Committee, and there was really no attempt to support the proposal. We cannot agree to put agricultural land on a different footing to any other property which there is a difficulty in realising. We cannot put a debt to the State on a lower footing than a debt to any other creditor. For both these reasons it is absolutely impossible that we can entertain this Amendment.

MR. JEFFREYS (Hants, Basingstoke) said, the Chancellor of the Exchequer asked why the land should be put upon a different footing to any other security. Why it should be put upon a different footing with regard to payment of the Death Duty was that land was not a marketable security.

SIR W. HARCOURT: Nor are ironworks.

MR. JEFFREYS, continuing, said, that while land had always a certain value, it was not a marketable security. In that respect it differed from other descriptions of property, and they therefore were entitled to ask that the Government in levying the Death Duties should apportion the estate, and take a portion of it which they might realise when they could. His right hon. Friend had pointed out that a similar condition to that which he proposed was carried out in the colonies, and he could see no reason why it should not be adopted in this country. In fact, seeing the eagerness which hon. Gentlemen opposite had shown to secure land for allotments for the agricultural classes, and the difficulty they alleged there was in obtaining it, he was surprised that the Chancellor of the Exchequer had not gladly taken advantage of the proposal. It would afford him an easy way of obtaining land, and the desire for allotments would afford him an easy way of disposing of it. There was not an acre of land in the country which did not pay taxation under Schedule A of the Income Tax; therefore, all land had a value, though it could not be realised for the moment. But the case was altogether different in this respect with regard to shares and such-like property, and the two classes of property could not be put in comparison. He thought the proposal made in the new clause was a very reasonable and practicable one, and hoped the House would adopt it.

Mr. LABOUCHERE (Northampton) said, he seldom remained in the House to listen to the speeches of hon. Members opposite because it seemed to him they always said the same thing. They did not understand what the connection of land and value was. He did not know whether the hon. Gentleman who had just sat down owned any land, but if he did he was prepared to give him the coin he had in his pocket for it. What hon. Gentlemen opposite meant by land being unsaleable was that they could not get what they wanted for it. Hon. Gentlemen on the other side appeared to be under the impression that it was the business of the country to maintain estates from generation to generation in the same hands. His own opinion was that it was a matter of absolute indifference to the State whether an estate remained in the same family or passed on to others. He was one of those who thought it was desirable that estates should be handed over occasionally to others. He would do as a French Judge did on one occasion during the Revolution, who had two persons come before him in a dispute about the ownership of an estate. One of the litigants said, "This estate has been in my family for ten generations." The Judge replied, "Say no more. Your family have had their turn of it. Turn the estate over to the other side." [*Laughter.*] He did not go so far as that, for he was not one of those persons who believed that the land should be handed over to other people, but hon. Gentlemen opposite seemed to go to the extreme in the other direction. If the proposal of the right hon. Gentleman was adopted with regard to land they would have to carry it a great deal further. We should have the tea merchant handing over his tea because the market for it was not good. Let them take the case of newspaper proprietors. They would be very glad if the Chancellor of the Exchequer would introduce a clause enabling them to pay their Death Duties and Income Tax in copies of their newspapers, old copies that would not sell by preference, but which had a value as waste paper. The whole argument on the part of hon. Members opposite was nonsense, and proceeded upon an altogether erroneous basis. The landed interest had for generation after generation managed to arrange matters in regard to taxation for their own benefit. The Chancellor of the Exchequer had brought in a good, sound, democratic Budget, and he was very glad that the right hon. Gentleman was going to make the landowners pay like the unfortunate owners of newspapers and such-like unhappy people. Amendments were put forward day after day based on the idea that some concession ought to be made to landowners simply because they were landowners. He had no desire to do them injustice, but surely they were not entitled to exceptional treatment.

Mr. A. J. BALFOUR (Manchester, E.): The hon. Gentleman has made an excellent speech; but I think he must have mistaken his audience. The hon. Gentleman must have been rehearsing some performance subsequently to be placed before his friends at Northampton. For a Northampton audience, or for the hustings, it might be an appropriate performance; but as a speech or argument made in a serious spirit to a serious Amendment it was a singularly poor contribution to this Debate. The hon. Gentleman, like the Chancellor of the Exchequer, has endeavoured to drag in, as he always does, some ancient controversy about the landed interest in this country, and he endeavours to hide under a cloud of words based on these old controversies his own want of real knowledge of the subject. I shall not follow him in that respect. I am not going to deal with this subject on any claims of the land to exceptional treatment, nor shall I argue a point which has been argued before, and may be argued again, as to whether land has received in the past specially favourable treatment in the matter of taxation. The hon. Gentleman has said that landowners have had the management of taxation in their own hands for many generations. The result is, that they have had far too heavy burdens, and the time has come for inequalities to be redressed. The hon. Gentleman has left out of account some heavy local burdens attaching to it, such, for example, as that of education, which has nothing to do with the land. When the hon. Gentleman can show that newspapers have made a similarly heavy contribution to the education of the country—when he can show that the back numbers of *Truth* have made the immense contribution to the education of the people that the landowners have done, then he will be able to say that newspapers ought to be put on the same footing as landed estates. But I do not for a moment think that this general discussion about the burdens of land, or the distinction between personalty and realty, is at all relevant to the Amendment, nor were the arguments which were advanced to the House by the Chancellor of the Exchequer. The right hon. Gentleman appeared to think that there was something intrinsically ludicrous in the proposal of my right hon. Friend. That was a very delicate compliment to the democracy of New Zealand. I do not say that I approve of all the proposals for taxation which are adopted in the colonies, but I have never treated with insult and contumely the financial arrangements made in the colonies, nor do I think it consistent with the dignity of this House to do so. The right hon. Gentleman has asked what is the difference between land and such property as shares, or mills, or ships for the purposes of taxation. I will tell him. I do not attach much value to the argument that landed estates, as a whole, are unsaleable; because, if they are unsaleable, then, under this Bill as it stands, the Chancellor of the Exchequer would not have the right to levy a single sixpence of duty upon them. If the Inland Revenue authorities really carry out the provisions of this Bill, as of course they intend to do, and as the Courts of Law will compel them to do, then in every case in which it can be shown that a landed estate is unsaleable, that estate, on the death of the deceased, will not have to pay one sixpence to the State. So far I grant there is no particular hardship. But observe that in many cases under this Bill an estate will have to pay on the value arising out of it as a whole, though fragments of it might be wholly unsaleable. In the case of an estate which was subject to taxation under this Bill, a farm upon it might be wholly unsaleable. A similar state of things will not prevail with regard to other forms of property. There may, of course, be individual cases, such as that in which a great owner possesses, say, large ironworks; but such cases are rare. Great commercial concerns are nowadays mostly held by limited companies in shares, and those shares are saleable without any interference with the rest of the property, whilst the saleable value of the various fractions of the shares will be a measure of the saleable value of the property. In other words, if the capital value of certain ironworks is £100,000 and the duty on that is £6,000, the owner would be able to sell £6,000 worth of shares so as to pay the duty. It will be admitted that what is true of mills is also largely true of ships. Ships are constantly held in shares, so that it is possible to sell a fragment of a share without destroying the whole property. What, however, are you going to do with property which has a value as a whole but of which the fragments are unsaleable, and which, because there is a first and perhaps even a second mortgage upon it, you cannot raise another sixpence upon? That is a case which has to be met, and it is undeniable that it is a case of hardship. Of course, if there are cases in which large ironworks, or other works are held by individuals and not in shares, the hardship will be as great in such cases as in the case of a large estate, and if you can find a method of meeting such cases I will vote for it. As a matter of fact, however, we all know that day by day the number of great concerns that remain in the hands of private individuals is growing less and less. Great banks, great ironworks, cotton mills, and other commercial concerns are more and more being turned into Joint Stock Companies, and, as a consequence, their value is divisible in shares saleable separately in the market. I venture to think—only this is a parenthesis in my general argument—that landowners would do well to consider whether it would not be worth while to turn their estates into Joint Stock Companies. That is a plan which I think would have a great many advantages, and which would probably redound to the benefit of every class of the community and of everybody except the Chancellor of the Exchequer. I doubt whether he would gain by the change, but I think it is one which landowners ought very seriously to consider. But, in the meanwhile, this plan has never yet been carried out, and you have this immense class of property which is not held in shares and cannot be cut up for the purpose of paying this duty. I quite admit that there would be no hardship in the case of a landowner as compared with the owner of any other property if he could sell, say, a tenth part of his property for a tenth part of the total value of the property; but that would not be the common case. The common case would be that a man would not be able to sell a portion of his estate to pay the duty on the whole of the estate, and in that case he would be subject to what everybody, except the hon. Member for Northampton (Mr. Labouchere), will admit is a great hardship—namely, the sale of his property as a whole or else he would have to raise money upon it. I am told it would be extremely difficult to raise money if the land was already mortgaged, and the proportionate interest that would have to be paid would be very great. Where, therefore, is your equality of treatment between different kinds of property? You always utter a shriek of despair if real property is compared with personal property. Take, then, the case of a man who has got a mortgaged estate, the whole value of which for the purposes of duty depends on the amenity of the estate, and which would be destroyed if a portion of it were sold; and then take another estate consisting of building land, a small portion of which can easily be sold by the owner. The one man would either raise money on his building estate without difficulty or would sell his quarter acre or whatever the amount may be and pay the duty. The other man would be placed in the cruel position of having to part with the whole of his land in order to pay the 5 per cent. duty which the Government exact from him. To tell me that these two men are treated equally is to abuse my intelligence and to ask me to accept a position which every man here knows to be false. Now, I have made out that there is a real case of hardship for this particular kind of landed property, and no man in this House will have the courage to say that I have not done so. Whether my right hon. Friend's method of dealing with the case is the best one I will not say, but it is one that has been tried, which has worked practically, and which really meets the difficulty we have to deal with. For this reason, if my right hon. Friend goes to a Division, I shall certainly support his clause.

Mr. A. J. Balfour

*THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): I can hardly regard the speech of the right hon. Gentleman as a serious argument in support of a serious Amendment. He asked us at the end of his remarks to reply to his declaration that he has made out a case of real hardship, although he practically guarded himself against expressing approval of this particular mode of meeting that case. The only serious argument I could observe in the right hon. Gentleman's speech was the novel, the interesting, and perhaps fruitful suggestion that the landed estates of this country should be turned into Joint Stock Companies. That suggestion was given as an illustration of the contrast between landed property and such property as cotton mills and ironworks. I think the right hon. Gentleman is misinformed with regard to the latter class of property. I think that a large proportion of the great commercial enterprises of this country are at the present time in the hands of private owners. It is, of course, a question of opinion, but with some means of knowledge I certainly express that opinion. The right hon. Gentleman said that there was no alternative in the case of landed estates but the sale of the property in order to meet this charge. The Government by this Bill, however, have met that difficulty. They have put landed property in an exceptional position to all other property, by giving the owners of land eight years in which to meet the charge. The owner of personal property, such as shares or pictures, has not eight years in which to pay the amount, and, admitting that there is a possibility in specific cases of hardship on account of the sale of the estate for the purpose of paying duty, I think the eight years' system remedies that to a great extent. Well now, what does the right hon. Gentleman the Member for Sleaford (Mr. Chaplin) propose? He wants to prevent a forced sale. A mortgagee is not compelled to fall back on the property on which he has lent his money until he has had the advantage of a forced sale. The right hon. Gentleman says the Crown is not to receive payment of its debts if a forced sale is the only means of obtaining payment. Let me take the case of the mortgaged property to which the Leader of the Opposition (Mr. A. J. Balfour) has alluded. He says there will be a difficulty in raising money on the property in order to pay the duty. I will point out that there will be no duty payable except on the margin of the property after all the mortgageds are paid, and if the property be heavily mortgaged there will not be much duty to pay, while the owner will have eight years in which to make the payment. The right hon. Gentleman did not, after all, touch the question why the ownership of this specific class of property should be treated differently from the ownership of other property. There are difficulties of realisation whatever your property may be. The right hon. Gentleman appeared to express some doubt with reference to ironworks. I can tell him that within the last three weeks one of the most memorable ironworks in Staffordshire, and one which was subject some years ago to a well-known litigation—a property that cost hundreds of thousands of pounds, possessing a large amount of plant and machinery — was put up for auction, and not a man would make a bid for it. I believe the same thing would happen if a great many of the other ironworks in Staffordshire were offered for sale, and it is well known that waves of depression go over properties of this kind from time to time. I can tell the right hon. Gentleman that in the case of other property besides land it is much more difficult to sell part of it than to sell the whole. I do not, however, think it is so difficult to sell a portion of a landed estate. The estates that have been cleared off the register during the last three months, irrespective of the sales by auction, have been those that have been sold in small quantities which the tenants could buy. The difficulty is in selling the large estates and not in selling the small holdings. This Amendment would practically amount to enacting in other words that where a landowner does not choose to pay the Estate Duty no Estate Duty shall be payable. You might just as well ask the State to free from duty every other description of property which is liable to pay it. Even if you are not content to admit the force of this reasoning, you still have to show why the landowner is to be dealt with differently from other owners. The landowner has means out of the income of his property to pay in eight years the instalments of the duty. I am astonished at the right hon. Gentleman the Leader of the Opposition (Mr. A. J. Balfour) lending his great weight to the fallacy which underlies this Amendment. If it be wrong to impose duty on landed property at all, the wrong will not be evaded by proposals of this kind. If it be wrong, say so at once, and let us settle the question. If, however, you once admit it is a right and just thing to tax all descriptions of property, I do not see why you are to interpose insuperable difficulties in the way of recovering the payment of the tax.

SIR R. TEMPLE (Surrey, Kingston) said, that as one who had something to do with small allotments, he wished to say a few words. The Chancellor of the Exchequer had asked why this Amendment should be proposed with regard to the particular land it dealt with. Surely the wording of the Amendment supplied the answer to that question. The Amendment applied to land that was held in small holdings under the Act of 1892. This was land with which the Legislature for special reasons of high policy which were acceptable to Members opposite undertook to interfere, and the very reason which justified the policy of 1892 justified the policy of this Amendment. The Chancellor of the Exchequer had asked what the effect of the Amendment would be upon the Inland Revenue Commissioners. The effect would be that they would be very careful to put a just and proper valuation upon land, because they would know that if they put an unfair value upon it they would be hoist with their own petard, and would have to take the land themselves. The fact was that landowners did not now have, and were not likely to get, a fair and proper valuation of their land. The hon. Member for Hampshire had referred to estates which nobody would buy, but there was no doubt that the Inland Revenue Commissioners put some value upon those estates. The hon. Member for Northampton (Mr. Labouchere), arguing that land was not unsaleable, said he would give the coin in his pocket for the price of the land. That was exactly what the Opposition said—namely, that land could only be sold, if at all, for a song. The hon. Member for Northampton had spoken of land being sold for the Death Duties. To hear the hon. Member speak one would suppose the hon. Member would not care if the entire estate was sold to pay the Death Duty. But what else would that be but confiscation? The policy of the Small Holdings Act of 1892 and of this Amendment were both designed for the purpose of facilitating the distribution of the land among the population. He believed that without an Amendment of this kind a very severe blow would be inflicted on the system of small holdings. When they went to their constituents hon. Members on that (the Opposition) side of the House would point out to the agricultural community that when they introduced a reasonable Amendment like this to protect the small landowner and ensure the distribution of the land amongst the people, it was the Liberal Government that opposed it.

Sir J. LUBBOCK (London University) said that the right hon. Gentleman the Member for Sleaford had admittedly brought forward a case of hardship. But the right hon. Gentleman the Secretary of State for India had objected to that case of hardship being met because, as he said, there was another case of even greater hardship. Suppose it were so, what argument was that against the case presented by the Member for Sleaford? No doubt there was great force in what had been said by the Secretary for India, but surely that was a reason for meeting the case he had brought forward and not for declining to meet the case brought forward by the right hon. Gentleman opposite. The case of creditors had been referred to. What happened when a man had the misfortune to become bankrupt. Why the value of the securities was called for and the creditor had the option of taking them over for the price at which he valued them. That system might be adopted in this case. If the Government valued the land at a particular sum why should they not take it over at that sum? They asked what was the difference between the owners' holding and the Commissioners' holding? Why, the difference was that the Commissioners could hold it as long as they liked and sell it at the most convenient time, whereas the owner would be obliged to sell to pay the duty. There was another reason in favour of the Amendment which had not yet been alluded to—namely, the facility it would afford for arriving at something like the true value of the land. If the Commissioners valued the land at a certain price and the owner did not choose to hand it over, that would be evidence that the Commissioners had not over-valued it. On the other hand, if the owner did not accept it, it would be evidence that the Commissioners had put a fair price on it. In his opinion, one of the greatest difficulties would be that of determining a fair price. It was in that that land differed so much from Stocks and shares. No doubt there were many Stocks and shares not saleable at all, but, so far as the great majority were concerned their approximate value could be ascertained by looking at the Stock Exchange list. But they had absolutely no such facility for arriving at the value in the case of land. He believed that some such provision as that suggested by the right hon. Gentleman opposite would be of great advantage in arriving at a satisfactory value of land as between the owner and Commissioners, and if the Amendment went to a Division he should give it his support.

Colonel KENYON-SLANEY (Shropshire, Newport) said, there was one other little practical point that seemed to have escaped those officially connected with the Bill—namely, that the main difficulty when they carried the Bill into law would be to provide a market for land. The Government had been unable to see how directly the Amendment bore on the question of providing a market for the land. If land could be used for the payment of Death Duties they would multiply by ten the ease by which land could be bought and sold. If a man knew that he could buy a piece of land, and that when the proper time came it could be sold away from his estate he would be much more eager and willing to buy than he was at present. As the Bill stood, if a man bought land he would subject it to all the iniquities and hardships of the Government proposal; but if he knew that it would be broken off from his estate at his death and be made to pay the Death Duty, there would be more buying and selling of land than obtained at present, or would obtain after the passing of the Bill as at present drawn. Therefore, putting on one side the flippant nonsense talked by the hon. Member for Northampton, he submitted that by this Amendment they would be rendering land more liquid, so to speak—more easily bought and sold. They would be producing an effect which they wanted to produce, and doing that which was good instead of that which was evil.

Question put.

The House divided :—Ayes 147; Noes 187.—(Division List, No. 154.)

MR. HENEAGE moved to insert the following Clause, after Clause 4 :—

(Provision for Estate Duty by Life Insurance.)

"When the deceased has, during his own life, expressly provided for payment of the Estate Duty on any property passing at his death, or for any part of such Estate Duty, by insuring his life for that purpose, such sums of money as shall be payable to his estate under such insurance policy shall not be aggregated with any other property for the purpose of determining the rate of Estate Duty, and no Estate Duty shall be payable thereon."

His object was to except an insurance policy, taken out for the express purpose of paying Death Duties, from aggregation and graduation, providing that the premiums were properly paid during the life of the deceased. He thought it would be very hard indeed if, when a person had had the foresight and thrift to provide payment of the Estate Duty, that money should be brought into the property and aggregated in order to increase the scale of valuation. A person having a property might think it desirable to relieve the younger children from Estate Duty, and would not desire to impose the burden upon his residuary legatee or the person who inherited the property in land, and he therefore provided in this Amendment that the insurance, whether for the Death Duties of the whole of the property, or for a portion only, should not form part of the property passing at the death of the deceased. He thought it was a cruel thing to ask a person not only to pay the Estate Duty by instalments during his life, but also to ask him to pay a second and increased duty when they aggregated this property; therefore, in justice and fairness any money provided by insurance for the payment of Death Duties ought to be exempted from being added to the estate for purposes of Estate Duty. The answer given by his hon. and learned Friend the Solicitor General, during the course of the Committee, showed what he thought was the equity of the case, because according to his answer he thought it was not included under the Bill, therefore he (Mr. Heneage) would ask the Chancellor of the Exchequer whether he did not think it would be better to omit these policies, earmarked for the purpose, from the process of aggregation? From a Treasury point of view he thought it would not be a bad precedent, for by inducing people to be thrifty they would prevent a great deal of what had been contemplated as likely to take place under this Bill. It had been said that houses might be shut up, labourers thrown out of employment, and thus the revenue from the Income Tax would be reduced. He hoped the right hon. Gentleman would favourably consider what he could not help thinking was a perfectly fair Amendment. It would induce the keeping together of capital both in landed estates and in commercial undertakings which would in itself be a means of increasing the Revenue, as that would increase the amount payable by way of Income Tax. It would also have the advantage of encouraging thrift amongst owners of property, and for all these reasons he hoped the right hon. Gentleman would see his way to accept the Amendment.

New Clause—

After Clause 4, to insert the following Clause :—

(Provision for Estate Duty by life insurance.)

"When the deceased has, during his own life, expressly provided for payment of the Estate Duty on any property passing at his death, or for any part of such Estate Duty, by insuring his life for that purpose, such sums of money as shall be payable to his estate under such insurance policy shall not be aggregated with any other property for the purpose of determining the rate of Estate Duty, and no Estate Duty shall be payable thereon."—(*Mr. Heneage.*)

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

SIR W. HARCOURT, who was very imperfectly heard in the Gallery, was understood to say that the difficulty about this Amendment was the same difficulty that they had often stated before in respect of the dealings with insurances on a different footing from that of any other provision. There were some people who were able to insure, and when they could do so it was a good thing, but there were other people who were not able to insure. As he had pointed out before, there were a good many people who might be compelled to employ their money by putting it into their businesses, and therefore why should they give this preference to this particular method of making a provision? If a man had property, clearly that property was available for the payment of duties. It might be more convenient for a man to save the money to pay those duties by other means than by insurance, and they ought not to put those other forms of saving at a disadvantage as compared with insurance. Therefore, for the same reason they were not able to accept previous Amendments, they could not accept the proposal of the right hon. Gentleman.

*SIR M. HICKS-BEACH said, he was very sorry the Chancellor of the Exchequer was unable to give some favourable consideration to the proposal, though he agreed with him in thinking that there was something to be said against making a special exception in favour of insurance, as distinguished from other kinds of saving. Still, as had been pointed out in the course of the Debates on this Bill, insurance would be the best and proper way of making provision for the payment of the largely-increased duties which were sanctioned by the Bill. It was also the easiest way, always provided that the person was in a position of health and at a time of life to insure upon reasonable terms. There was this difference between this and other kinds of provision—if a man insured, he was practically bound to continue the payments till his death; but, if he merely put by a sum annually, he was tempted to utilise the money in some other way. But he would take the argument from the Chancellor of the Exchequer's own point of view. He contended that any sum put by, whether by insurance or savings, alienated for the purpose of paying Death Duties, ought not to be aggregated with the rest of the property and ought to be free from the payment of duty. As the Chancellor of the Exchequer had shown himself so fond of precedent to-night he would venture to offer the precedent of the Legacy Duty. He believed he was right in asserting that a fund allocated for the purpose of Legacy Duty was not itself liable to Legacy Duty, and he believed that under the existing law the same principle would apply to Succession Duty. Then why could not the Chancellor of the Exchequer take that precedent when it was favourable to the taxpayer and apply it to the Estate Duty as he was ready to apply precedents not favourable to the taxpayer, but which the right hon. Gentleman considered favourable to the Exchequer? He hoped even now it might be possible for the right hon. Gentleman so far to reconsider this matter as to promise to make some proposition in the Bill, before this stage was finally concluded. He hoped the Government would consider with favour what he thought was the very reasonable principle laid down by his right hon. Friend, the only objection to which that had been raised was that it did not go far enough.

SIR W. HARCOURT said, perhaps he might be allowed to say, by way of explanation, that he would favourably consider any scheme that could be provided, before the Bill left the House, by which a fund could be set apart for the express purpose of paying Death Duties, and which should be inalienable. He hoped the right hon. Gentleman the Member for Grimsby (Mr. Heneage) would be satisfied with that.

MR. COURTNEY (Cornwall, Bodmin) said, the statement of the right hon. Gentleman the Chancellor of the Exchequer was important, and it was well they should know what it amounted to. He did not wish to show any distrust of the right hon. Gentleman, but they did not hear very clearly what it was the right hon. Gentleman said. As he understood the right hon. Gentleman, he was favourable to any scheme which exempted from taxation for Estate Duty a fund expressly provided for the payment of Death Duties.

SIR W. HARCOURT: Yes, a fund that is so absolutely secured as to be inalienable.

MR. COURTNEY said, he understood the right hon. Gentleman that if a fund were provided for the express purpose of paying Death Duties, the right hon. Gentleman would look upon that proposal with favour, and see if he could not exempt it from Estate Duty. He thought his right hon. Friend the Member for Grimsby (Mr. Heneage) would do well to accept that proposition.

SIR W. HARCOURT was understood to say that the Motion must be withdrawn.

MR. COURTNEY said, that if they went to a Division it might be held that a provision of that sort had been negatived by the House, and he wished the mind of the Chancellor of the Exchequer to be kept perfectly open; therefore he thought his right hon. Friend would act wisely in accepting the suggestion, and withdrawing the Motion, rather than pressing it to a Division.

MR. HENEAGE said, he was quite prepared, under the circumstances, to withdraw the Motion.

MR. W. LONG (Liverpool, West Derby) said, he felt so strongly the desirability of obtaining some concession from the Government that he joined his right hon. Friend in urging the withdrawal of the Amendment. He sincerely hoped the right hon. Gentleman would not put them in the position of having the question excluded from all consideration at a future stage. He thought they were all agreed as to the condition that the money should be inalienable so far as the sum that was required for the Estate Duty. Any amount above that required for the Death Duties the State would consider as property belonging to the other property to be aggregated. For his part, he would be glad to see the exemptions extended to all forms of savings, and further to see that that part set apart for the payment of Death Duties should not be available for disposition by the owner for any other purpose whatever, and that the residue should be available for aggregation. Like other hon. Members, he felt that in many cases the burden of making this provision would be a very heavy one, and fall in many cases upon men who had lived a considerable part of their lives already, and had come to a time when they could only make this provision with very great difficulty, and it seemed a great hardship not merely to call on them, in some degree, far in excess of self-denial, but also to cast on his successors additional taxation. He hoped that during the report stage the Chancellor of the Exchequer would either suggest himself some method or accept some suggestion which would relieve money which was distinctly earmarked as money provided for the payment of Death Duties from aggregation, and thereby lighten the burden which would fall upon those who could only provide this money by acts of self-denial.

*MR. JOHNSON-FERGUSON (Leicester, Loughborough) ventured to ask the Chancellor of the Exchequer to consider this proposal favourably before the further clauses of the Bill were reached. The proposal would, he believed, materially assist in meeting a difficulty that would certainly arise in districts such as he knew in Lancashire where a large proportion of leasehold cottage property is owned by the working classes, and in other districts small farms were held by the same class. No form of investment was more popular among the working classes of Lancashire than this cottage property, and it would be found that in Lancashire Town the larger portion of cottage property was owned by this class. From experience he had had he was convinced that considerable difficulty would arise among this class and to the Inland Revenue when on death taking place money had to be raised to meet the Death Duties. These small owners being exceedingly thrifty would, he felt sure, avail themselves of such a provision as was proposed by the Amendment; he believed the great bulk of these would insure their lives specially earmarking the policy as providing for the payment of Death Duties. A few years ago a considerable amount of cottage property came into his possession, and this he privately sold to men in his employ. In every instance the men paid about half the purchase-money, borrowing the remainder from Building Societies in the town. It would be perfectly impossible for these men within a short period to raise a further amount, to effect a further mortgage for the purpose of paying the duties payable on death. But in such a case, if this proposal were adopted—and such cases would often arise, for when this class of property was offered for sale it was usually purchased by working men—a provision such as this would be largely availed of, and no difficulty would arise. He admitted there ought to be a stringent provision for earmarking the policy so that it could not be alienated; and no doubt the right hon. Gentleman (Mr. Heneage) would concur in that. He hoped that before the consideration of the Bill closed the Chancellor of the Exchequer would see his way to meet the desire he was sure was felt on both sides for some such a proposal as this.

SIR MARK STEWART (Kirkcudbright) considered it would be of great advantage to persons who were trying to make a start in life and to become the owners of a little property if this provision were adopted. Speaking for the class who were just a little above those who bought cottage property—namely, the purchasers of their own farms, he would point out that they did not pay the whole sum, but left a heavy mortgage on a large portion of the purchase-money, and to expect them to pay Death Duties would be not only an impossibility but almost an absurdity. The adoption of some such proposal as that suggested would really put more money into the pocket of the Chancellor of the Exchequer than almost any other way which was provided in the Bill. There would be great interest taken in this question throughout the country, and especially by the smaller proprietors. They would immediately insure their lives or their sons' lives, and in that way would not try to evade the Bill when it became an Act, as large numbers would do if a proposal like this were not accepted. He trusted, therefore, that before the Bill left the Report stage the Chancellor of the Exchequer would carry out what they believed he had foreshadowed in his remarks as being willing to do. He was satisfied that it would be the best thing he could do in the interests of the Exchequer, and would make the Bill more popular than it otherwise would be.

MR. HANBURY expressed a hope that the Chancellor of the Exchequer would realise that it was not large properties only which were affected by this proposal, but that it touched just as much yeomen farmers who had bought their own farms and the operatives in Lancashire towns who had purchased houses or cottages. They, above all others, would be the class who would benefit if a clause such as had been suggested were adopted, because they had probably got no money beyond the amount they had invested in the purchase of cottage or small farming property. He believed that in certain cases, such as those to which he alluded, there were exemptions from the Succession Duty, and if that were so the Chancellor of the Exchequer would not be creating new exemptions but only following the rule with regard to the Legacy and Succession Duty.

MR. BYRNE observed that under a proposal such as this the money would be applicable for the payment of the Death Duties before anything went to the executor at all, so that it would be ear-marked from the first, and the Inland Revenue authorities would get their money paid straight away.

MR. BARTLEY remarked that a proposal of this kind would meet cases of great difficulty. He suggested the omission of the words from the proposed clause, "by insuring his life for that purpose," and also the words "under such insurance policy." The clause would then read—

> "When the deceased has, during his own life expressly provided for payment of the Estate Duty on any property passing at his death, or for any part of such Estate Duty, such sums of money as shall be payable to his estate shall not be aggregated with any other property for the purpose of determining the rate of Estate Duty, and no Estate Duty shall be payable thereon."

Then some proviso could follow to this effect: "Provided that the fund so provided shall be in the joint names of the Commissioners and the deceased." The money which had been so specially provided would not then be aggregated, which was possibly the worst part of the offence, because it was very hard that a man who had been thrifty and had carefully provided for the payment of the Death Duties should thereby be put just over the margin and compelled to pay at a higher rate than he would otherwise have had to pay.

SIR JAMES WHITEHEAD (Leicester) hoped that the Chancellor of the Exchequer, before expressing himself in favour of this proposal, would seriously consider that this would be establishing a new precedent which would tend to carry the principle much further than at the moment was anticipated. All who had engaged in business were aware that business men were obliged to pay Income Tax on Income Tax, or, in other words, they were not allowed to deduct Income Tax paid as part of the expenses of carrying on business. Now, he conceived that if this principle were established in connection with these duties, business men would be perfectly justified in demanding that Income Tax should be treated as an expense incident to carrying on business, and that in future the payment of Income Tax on Income Tax should cease. Again, he called the attention of the House to another point concerning the way in which this principle, if adopted, would work. Men of business who purchase a concession extending over a certain number of years usually set aside year by year a sum as payment of the amount originally laid out in acquiring the concession, and they had felt it to be a very great grievance that each year Income Tax had to be paid on this sum thus set aside. Now would not every argument in support of the principle on which the Amendment was founded equally hold good in respect to repayment in the case mentioned or to repay the cost of a lease? It certainly appeared to him that the acceptance of the principle would open up a very wide field of operation in the direction he had indicated, and he hoped the Chancellor of the Exchequer would very seriously consider the principle involved before accepting the suggestion of the right hon. Member for Grimsby.

MR. HENEAGE said that, after what had fallen from the Chancellor of the Exchequer, he should withdraw the clause, but he desired to explain that the reason he thought such a difference ought to be made between insurance and other modes of making provision for the payment of the duty was because a person who insured his life really paid the whole of the Estate Duty during his lifetime.

Motion and Clause, by leave, withdrawn.

MR. BARTLEY (Islington, S.) moved the following clause:—

(Exemption of estates of £5,000 of persons killed in discharge of public duty.)

"Estate Duty shall not be payable on an estate the principal value of which does not exceed five thousand pounds, in the case of any person killed directly or indirectly in the performance of his duty, either in the Army or the Navy, or who loses his life in the performance of an heroic act of saving, or attempting to save, another person from danger, disease, or accident."

The question of the exemption of men in the Army and Navy from Estate Duty in the case of death on active service was debated to a certain extent on the Committee stage of the Bill. The objection that was then raised to the proposal was that inasmuch as some of the men in the Army and Navy were rich persons whose estate could well afford to pay duty it was not desirable to exempt them from the payment of duty, even though they lost their lives in the performance of their duties. He did not agree at all with that argument. It seemed to him that when a man was killed in the service of his country the relative amount of his means was a question of insignificance compared with the loss to his family of his life, and should be no bar to the exemption proposed in the new clause. But what he desired to protect from the new duties was the properties of men in the Army and Navy who were not rich men. He felt that the one great evil of the Bill was that it seemed to treat the rich man as if he were a criminal by reason of his wealth. He thought that was a mistake; but not being himself in the category of rich men he had, of course, more sympathy with the smaller men. He thought his clause removed the objections that were raised to the exemptions in Committee; for he limited the action of the exemption to estates that did not exceed £5,000, which could not be considered a large estate. The present rate of interest on money left for widows and children could not be taken to be much above 3 per cent., so that the clause would give exemption from Estate Duty only to the properties of those who, dying in the discharge of their duty to their country, or in the performance of some heroic deed, left their widows and children something under £150 a year. It was said during the Debate on the question in Committee that the men in the Army and Navy were paid to be killed. It was true that for the sake of protecting us, of protecting the interests of their Queen and country, those men were paid for running the risk of being killed; but it should not be forgotten that they were not paid much, and that because of their profession they paid more for the provisions they made for their wives and children by life assurance than civilians. The fact that the men of the Army and Navy were paid was no reason why the nation should not be grateful for their deeds of self-sacrifice and bravery, and make the lives of their widows and children as easy as possible. Therefore, it was not in any way unreasonable that they should exempt from the Estate Duties the properties of those men of the Army and Navy who died in the performance of their duty, and left their widows and orphans £100 or £150 a year. Take the case of the disaster to H.M.S. *Victoria.* Surely they ought to consider the lives of the men who went down with that ship as sacrificed for the good of the country, and therefore that it was not right or just that whatever provision the humble officers of the ship might have made for their widows and children should be taxed. The Bill continued in operation the provision by which the properties of private soldiers and able-bodied seamen, whether they died in active service or not, were exempt from duty; and he saw no reason why the properties of officers whose financial position was often but little better than the financial position of the men should not have the same privilege. His clause, however, went a little further. It was not limited to the Army and Navy. Some might think that that was a mistake; but he did not think so, because the history of the country was full of the records of heroic deeds; and many more deeds equally heroic were not recorded at all. The clause was not limited in its scope to the Army and Navy, but was intended to include acts of heroism in connection with explosions in mines, lifeboat rescues, acts of valour by firemen, and saving from drowning. Was it reasonable in those cases where men met their deaths in the performance of such acts and left small sums to widows and orphans that this paltry duty should be claimed, especially as the clause only suggested exemption if very little was left? In the case of an explosion in a mine amongst the first to volunteer for the work of exploration and rescue were such men as sub-managers—men who had saved a little money and had insured their lives. It was useless for ordinary miners to go without someone to lead them, and the leaders as a rule were men who had risen from the ranks. Why should not these men be assured, when volunteering for this dangerous duty, that the little provision they had been able to make for their wives and children would not be reduced by calls from the Exchequer in the event of their losing their lives? Surely it was not wise, under such circumstances, to tax the money left behind by these people. The class of persons affected by the clause would be comparatively young men, belonging to the best of the lower middle classes. Elderly men would not be sufficiently active or physically strong enough. The lives lost would be those of young men who in their short careers had not been able to make much provision for those who were to come after them. These acts of heroism should not be allowed to become a source of gain to the Exchequer. The families of men like Braidwood — a man who had brought the Metropolitan Fire Brigade to such a high state of efficiency, and who lost his life in the execution of his duty at the great Tooley Street fire —should not be made to pay a tax in consequence of the heroism of the parents they had lost. He did not, of course, imagine that the carrying of the clause would stimulate to the performance of heroic deeds. Thank God, in this country acts of heroism would always be forthcoming, however deficient the State might be in recognising them! It would be an insult to our brave countrymen to suppose for a moment that they would be influenced in their action by the thought of how they or their families were likely to be treated. Still, they ought not to have it in their minds that, if they lost their lives through acts of heroism the State would come down on the property they left behind them, and make a claim for a share of it—a claim which it could not make if these men did not render themselves martyrs to their duty. The Exchequer, in a sense, was the nation. What would the nation lose by granting the exemption for which he pleaded? In the event of this country being engaged in a war the exemptions might amount to a little, but the expenditure on war was so enormous that this loss would be a mere bagatelle when considered in relation to it. Ordinarily, there would not be more than 100 people in the course of a year who would come under the clause, and suppose the average amount they left behind was £2,000, at 3 per cent. the loss to the State would not amount to more than £6,000, a sum too paltry to discuss. The Chancellor of the Exchequer might say that he was short of money, but the nation was not so short that it should avail itself of this insignificant way of raising it. The working classes of the country were always disposed to act with generosity to those who sacrificed themselves in the manner he had indicated. He was confident the public would willingly pay a small extra sum in order to admit of these exemptions being made. He did not wish to bind himself to the wording of the clause so long as its principle was accepted. If the Chancellor of the Exchequer or the Solicitor General thought that the wording was not sufficiently precise he would agree to an alteration of it. But he maintained that the nation would only be too glad to assent to the principle of the clause.

New Clause—

(Exemption of estates of £5,000 of persons killed in discharge of public duty.)

"Estate Duty shall not be payable on an estate the principal value of which does not exceed five thousand pounds, in the case of any person killed directly or indirectly in the performance of his duty, either in the Army or the Navy, or who loses his life in the performance of an heroic act of saving, or attempting to save, another person from danger, disease, or accident."—(*Mr. Bartley.*)

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be now read a second time."

MR. R. T. REID said, that it would be very agreeable to everybody if it were practicable to adjust taxation according to the personal merits or demerits of the person who had to pay it; but the hon. Member would agree that this clause was only the thin end of the wedge and could only be justified on the basis that they ought in these matters to have regard for the characteristics of the individuals. He was aware that there was on the Statute Book an exemption in favour of soldiers and seamen slain in action, but he could not see a precedent in that statute for claiming exemption in the case of estates up to £5,000 for persons who had distinguished themselves by heroic conduct. If men behaved with that gallantry which often distinguished people in all the ranks of life, they could be repaid in no better way than by the esteem and admiration of their fellow men. Whatever might be his personal sympathies—and if it were possible he would like to see all persons with small incomes and all widows and children exempted from taxation—they were there for the purpose of discharging business duties, and the Amendment, though honourable to the hon. Gentleman who proposed it, could not be accepted.

SIR J. GORST (Cambridge University) said, he sympathised sincerely with the Solicitor General in the very disagreeable duty that he had had to discharge. They knew very well that he could not accept the clause, because the authority who was able to accept it was not present, and had left his instructions behind him.

MR. R. T. REID: Will you allow me to say that I most cordially agree in the impossibility of accepting it?

SIR J. GORST said, that he had not said that the hon. and learned Gentleman did not agree in that opinion; but, before the arguments of the hon. Mover of the clause were heard, it had been decided that it could not be accepted. He (Sir J. Gorst) should not have risen at all if the refusal to accept the clause had not been based upon the idea that they should not graduate taxation according to the merits of the person by whom it was to be paid. That was a pure invention on the part of the Solicitor General himself. No such argument as that had appeared in the speech of the mover of the clause. What the hon. Member had put before the House, and what he (Sir J. Gorst) should like to put before it—and what, no doubt, the Secretary to the Treasury would like to put before it—was, this was not a question of the character of the people who paid the tax, but of the character of the Exchequer which received it. The Exchequer—a Government Department—as well as an individual, had a character for honour and honesty to maintain, and the proposition before the House was that when a man sacrificed his life in the public interest it was a mean thing for the Exchequer to take advantage of that death to exact the Death Duty from the widow and children of the deceased. That was the position. It was not a question of the merits of the person who died, but that the public ought not, in honour and honesty, to take advantage of a death caused under these circumstances to put a sum of money into its pocket. That was the simple position, and he was quite certain that if the mass of the people of this country, who were very generous, could be brought to understand a question of this kind, and brought to vote, ay or no, on it, they would by an overwhelming majority declare against exacting Death Duty in the case of a person whose death was caused by his devotion to the public interest.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, the House could not but have felt how cruel was the contest going on between the official and the man as the Solicitor General was speaking. The hon. and learned Gentleman, he supposed, was bound by the trammels of officialism to give them the answer he did. He (Colonel Kenyon-Slaney) was sure that if the right hon. Gentleman had felt himself free he would have given a very different reply. What was asked was that in the case of a man who sacrificed his life in the public interest those he left behind him should not be fined for that sacrifice. One of the conditions of the Public Service was that, if necessary, life should be sacrificed in the performance of duty. But the fact of a man so sacrificing his life brought him under the fine of this Bill. He hoped and trusted that, later on, he would have a chance of elaborating still further the claims of the Army and Navy to consideration in this respect. But others were to be considered besides the soldier and sailor. Take the case of the fireman who, to save the lives of others, sacrificed his own. If he had saved up a competency the measure would fine his wife and children for his having done an heroic act. If he had not done that act of gallantry, humanly speaking, he would have had many years of life in which to increase his savings. Surely the wife and family, who might be deprived of so much, had a right to the consideration which the Amendment would extend to them. Again, take the case of the volunteer who volunteered for rescue work in a fiery mine. Probably no more heroic act could be performed than that, or one that enlisted more thoroughly the sympathy of the public. Yet it was extraordinary that when it was proposed that in relation to such acts as this an exemption should be made from Death Duties—an exemption that 99 per cent. of the people would be willing to grant—they should be met with this official *non possumus*. If the laws of this country were to be framed and administered so as to meet the wishes of the majority of the people, the Amendment ought to be accepted. Look at the influence for good or for evil the acceptance or rejection of the clause would have on the characteristics of men in the country! He did not mean to say that men would consider such inducements as the Amendment offered in the performance of acts of heroism, but surely the fact that a life lost in such circumstances was recognised by the State would be some encouragement to that conduct on which so much, at times, depended. The Government would be shortsighted to reject the Amendment. He urged them to reconsider a decision which did not, in his opinion, redound to their credit or find an echo in the hearts of the people.

MR. HANBURY (Preston) said, the question divided itself into two parts. The last part of the clause introduced a new precedent, but surely it was a good one. All the hon. Member asked was, that if a man performed an act of heroism and lost his life the State should not take advantage of that fact to mulct his relatives in Death Duties. That was a reasonable ground to take up. But in regard to the first part of the clause there was precedent for it all through, and that went further than the hon. Member suggested. An Act of George III. exempted from Stamp Duty soldiers, sailors, and marines who lost their lives in the service of the State. He presumed that this Act was not repealed.

SIR W. HARCOURT: No.

MR. HANBURY said, that Act went further than anything suggested. It affected not only the soldier who died on the battle-field, but the soldier who died in the service of the Crown in time of peace. He held that existing exemptions ought to be maintained. They were told that the exemption from Stamp Duty allowed to the common soldier or marine, whether in time of peace or of war, was to be continued, and he would ask the right hon. Gentleman whether he could not allow exemption from Probate Duty in the case of officers dying on service. This was not a very large matter after all. At present exemption was allowed in the cases of officers and soldiers dying on service where the surplus estate did not exceed £100, and preferential charges such as those for illness and military debts, servants' wages, were allowed, although such deductions were not permissible in the case of a civilian. Why could not this exemption be continued in the case of the Estate Duty? These exemptions were not confined to the Naval and Military Services, for until last year they extended to ordinary civil servants whose arrears of pay amounted to not more than £100. Last year, however, a change was made, and the exemption now only applied to civil servants connected with the Admiralty. Of course, that was an anomalous state of things, but altogether he maintained that his hon. Friends had good precedents for the claim he was making. Indeed, he did not think he had gone far enough. The claim ought not to be limited to the cases of men dying in the Naval and Military Service of the Crown it ought to apply also to the Civil Service generally. Possibly he had gone a little too far in fixing the limit so high as £5,000, but the principle he was advocating was a good one, and had been embodied in our legislation in the past.

Sir W. HARCOURT: I would suggest that this matter would be more properly discussed on Clause 8, and I may say that we think that that clause maintains existing practices as to exemptions.

*Sir M. HICKS-BEACH said, that if the right hon. Gentleman had been present throughout the discussion he would not have supposed that all they desired was that existing exemptions should be continued. Of course, they could not expect him to be always present in the House, but he would like to remind him of what the right hon. Gentleman the Member for Cambridge University had well said—namely, that the people of this country like to be generous in such matters as this. He did not believe personally that there would be any objection on the part of the public to some reasonable extension of the existing exemptions, provided always they could find a good stopping point. His hon. Friend now proposed that the exemption already enjoyed by seamen and marines should be extended to all persons, whether officers or private soldiers, or sailors, who served in the Army and Navy. Now, he thought that that was a very reasonable proposal indeed. In Committee he ventured to point out the injustice of depriving officers and non-commissioned officers of the benefits of the exemption enjoyed by common soldiers and sailors. But his hon. Friend also argued that there was a much larger class of persons who lost their lives through some voluntary and heroic action in saving the lives of others, and who equally deserved to share in the exemption of the Estate Duty. He doubted whether exemption would be given in such cases, for it would be very hard to draw the line. Men in the Civil Service and in private life often lost their lives in doing their duty; doctors especially did many heroic acts, which would not come within the words of his hon. Friend. But he ventured to suggest to the Chancellor of the Exchequer that before Clause 8 was reached the Government should consider whether they could not merely re-enact the existing exemptions with regard to soldiers and sailors, but so alter the law as to make it applicable to all persons engaged in the Services, with a limitation, of course, as to the amount of property left by any one person to whom the exemption might apply.

Question put.

The House divided:—Ayes 83; Noes 140.—(Division List, No. 155.)

Mr. COURTNEY (Cornwall, Bodmin) then moved a new clause providing that when Estate Duty had been paid in respect of any property, and within eight years after the decease of the person upon whose death the duty became payable, any person to whom any part of such property passed died, then, in respect of so much of the said property, whether real or personal, which so passed to the second person as should have been maintained unchanged by him and passed at his death, one-half only of the Estate Duty otherwise authorised by this Act should be leviable. He said that this proposal differed materially from the one which had been comprehensively discussed. The Attorney General had spoken of the tendency of laymen to indulge in technicalities, but on this question they need not consider any technicalities at all; they had to examine in order to understand these things properly what was the basis of the proposed Estate Duty, because he put this clause before the House not as a plea for an allowance in a case of hardship, or as an application for mercy, or alleviation in special instances, but as a working out of the principles the Chancellor of the Exchequer had himself advocated. The Chancellor of the Exchequer had said that the Estate Duty was the equivalent of the real unpaid taxes, and if that were so it followed that the House would be going beyond the proper limit of the tax if it imposed the tax in the case of quickly recurring deaths. The proposal he made was simply that in cases where Estate Duty had been paid in respect of any property, real or personal, and the duty again became payable on the same property on any part of the property, within eight years, the amount of duty imposed should be only half that levied in the first case, and in passing he would remind the Committee that by a clerical error in the last line of his Amendment, as it appeared on the Paper, "five" was substituted for "eight." His point could most forcibly be illustrated by taking the case of a son dying by accident or otherwise shortly after his father, on whose death the Estate Duty had been paid. It would be obviously unjust that the full duty should be again levied on the decease of the son, who might possibly have enjoyed the property left him for a few weeks or days only. Other cases of the kind, involving equal injustice, might arise. The clause he had moved might not be the best way, but at any rate it was a reasonable and practicable way of redressing what would otherwise, under the Bill, be a great injustice. If any hesitation was felt about applying the clause to personal property on the ground that personalty was much more difficult to follow than realty, he would point out that in these days persons invested their money in many forms of personal property which had a character of permanence as well as realty—railway shares, for example. The Chancellor of the Exchequer had laid down a principle which necessarily involved the application of many injustices, and he (Mr. Courtney) suggested that he should remedy the injustice in respect of one considerable class. His right hon. Friend had already approved of the underlying principle of the clause, because he had introduced into the Bill a provision in respect of settlements which, although going in the direction of his clause, was of a very injurious and impolitic character, encouraging as it would the perpetuation of settlements. Why had the Chancellor of the Exchequer introduced this clause? Mainly, he thought, because he felt that to tax to the full extent property passing rapidly in succession would be to perpetrate an injustice which he could not defend. This new clause was really an attempt to apply the same principle which was involved in the case of settled property to unsettled property—that was to say, if it remained intact, and could prove its claim, there should be the same diminished pressure of taxation on subsequent devolutions, when they came in a short time, as in the case of settled property under the scheme of the Chancellor of the Exchequer. There was no particular magic in the figures which he had used, but he thought the period of eight years was a reasonable one, and that a diminution of the duty to one-half would be also reasonable. He would put the clause to the judgment of the House, because he thought that upon its merits it claimed that the principle involved in it should be considered.

New Clause—

(If estate becomes again leviable within eight years half duty only to be charged.)

"When Estate Duty has been paid in respect of any property, and within eight years after the decease of the person upon whose death the duty became payable, any person to whom any part of such property passed shall die, then, in respect of so much of the said property whether real or personal which so passed to the second person as shall have been maintained unchanged by him and passes at his death, one-half only of the Estate Duty otherwise authorised by this Act shall be leviable; and this provision shall apply in respect of all successive deaths occurring within five years from the decease of the person first named in this section."—(*Mr. Courtney.*)

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

SIR W. HARCOURT said, the right hon. Gentleman had founded himself upon what was already in the Bill with regard to settlements, but had omitted all mention of the circumstance that 1 per cent. more would have to be paid in respect of that property than would have to be paid in respect of unsettled property.

MR. COURTNEY: I have reduced the amount by one-half and taken off the 1 per cent. altogether.

SIR W. HARCOURT, continuing, said, that in inserting the provision alluded to by the right hon. Gentleman the Member for Bodmin, the Government had no desire or intention of encouraging settlements. He quite understood the point of view from which his right hon. Friend approached this subject. He had said his plan was a rough-and-ready way of dealing with the matter, and that it could not be dealt with with methodical accuracy. That rough-and-ready way of taking one thing with another no doubt brought out an average, but his right hon. Friend dealt with only one view of the subject. In striking, in his rough-and-ready way, an average period of devolution, he had omitted to take into consideration the amount that the Revenue would lose in cases where a man lived to 80 years of age in consequence of the property not being devolved during that period. It would be impossible for the Inland Revenue Department to trace back property during a long period in order to find out whether there had been a change of the character of the investment.

SIR J. LUBBOCK said, the Chancellor of the Exchequer objected to this Amendment on the ground of the analogy of the further Estate Duty. He said that in that case 1 per cent. extra was charged, and that in the present Amendment his right hon. Friend (Mr. Courtney) was making no proposal for any such compensation to the Revenue. That was true, but his right hon. Friend did not propose a reduction of the whole duty in the case of unsettled property, but only of one-half. That was more than the allowance made in the other case. The right hon. Gentleman complained that his right hon. Friend only dealt with the cases which were in favour of and not those which would tell against the Chancellor of the Exchequer. He understood that his right hon. Friend spoke of cases where the deaths might follow in the same generation. The case of a man who lived until he was 80 years of age was met by the consideration that upon the doctrine of averages it was quite certain that the next heir would succeed and die sooner, so that things upon the whole would be balanced.

SIR W. HARCOURT: Supposing he is succeeded by his great-grandson?

SIR J. LUBBOCK said, that a man must have married very young if he died at 80 and was succeeded by his great-grandson. At any rate, such cases were so rare that for the Chancellor of the Exchequer to advance that as an argument went strongly in favour of the Amendment. As to the second argument of the Chancellor of the Exchequer—where claims were made, the *onus probandi* would of course rest with the persons who made them in order to show that the property was unchanged. He thought the House would see that there was no more in the second than in the first. Then, as to the valuations leading to litigation, it should not lie in the mouth of the Chancellor of the Exchequer to bring forward that argument. Of course the difficulty arose as to the time at which the valuations should be made, and no doubt that might lead to litigation, but the argument as applied to this clause was weaker than the other two.

MR. A. J. BALFOUR said, he thought they were familiar, and almost too familiar, with a certain class of argument addressed to them by the Chancellor of the Exchequer. When he could find no other reason for rejecting an Amendment, he rejected it on the ground that Somerset House was too foolish to work it. He thought the officials there were competent to do their business, and perfectly well able to discover whether property had been maintained unchanged or not. What his right hon. Friend who moved the Amendment desired to procure was that in case of personal property, where there had been no tampering with the capital value, and where it had not been expended for the use of the person on whose death the tax was claimed, there should be this remission. Surely the proposal of his hon. Friend was not beyond the comprehension of that important Department of which the right hon. Gentleman was the head and on which he seemed to throw discredit. The right hon. Gentleman should remember that he had not to deal with the average which went into the Exchequer;

he had to deal with the equities as they touched the individual. They were told the other day of the story of Mr. Scarlett, afterwards Lord Abinger. [Sir W. HARCOURT: I told it.] Then he should not repeat it. They had here an injustice which ought to be remedied, and his hon. Friend only proposed that if the duty became leviable within eight years an allowance should be made. He did not believe that that would make much difference to the Exchequer, while it would prevent an individual hardship. If the Exchequer would suffer by the acceptance of the Amendment, it was because the case it sought to meet was a very common case. Conceive proposing a tax of which a large element consisted in making a number of exactions on the capital value of a property in intervals of less than eight years! The thing was a scandal and an outrage. He was convinced that the Chancellor of the Exchequer, if he considered the matter, would feel that the interval of eight years was so much less than the average on which he expected to exact Death Duties that he might well grant the principle of justice contained in the Amendment without damaging the financial interests of which he was the guardian. He could not help thinking that, if the right hon. Gentleman was not entirely lost to any sense of justice, except that which might be described as Treasury justice—which looked upon mankind as an insurance office, looked at them and treated them upon tables of averages and not of individuals—he would feel that one of the main duties of every Government in the taxation of the community was to see that justice was done, not only as between class and class, but as between every class and the Exchequer, and that no individual, so far as they could prevent it, should be compelled to contribute more than his fair share to the cost of the government of the community. Unless the Government adopted that system, they likened themselves to those who levied blackmail upon people who were incapable of defending themselves, and who did not attempt to institute any broad and simple principle by which all members of society should contribute, according to their means, towards the cost of carrying on the business in which society was concerned. He greatly regretted that the Chancellor of the Exchequer had not seen his way either to accept the Amendment or to modify it; and he hoped that, if they had an opportunity of bringing forward the question again, the right hon. Gentleman would treat with a more favourable spirit the main object which the right hon. Member for Bodmin had in view.

Question put.

The House divided:—Ayes 127; Noes 165.—(Division List, No. 156.)

MR. BYRNE moved the following new clause:—

(Remission of Estate Duty on property passing to wife or husband.)

"If the Estate Duty payable in respect of property passing on the death of the deceased to his or her wife or husband for his or her own use or benefit shall not exceed the Estate Duty payable in respect of one-third of the property passing on such death, the whole of such duty, or, if such duty shall exceed the Estate Duty payable in respect of such one-third, the amount of the excess, shall be remitted or repaid by the Commissioners to such wife or husband."

He said, he had understood the Chancellor of the Exchequer, in the course of the discussions on the Bill, to express his intention of viewing favourably any proposition dealing with the cases of husbands or wives. There was a great deal to be said about family provisions, but the case of the widow of a poor professional man who had had to work hard all his life, or of a tradesman who had saved his £5,000, must appeal to everybody. She would under this Bill have to pay comparatively heavy duties which might be a severe burden to her. It was recognised in the Succession Duty Act and the Legacy Duty Act that property passing between husband and wife ought not to be heavily taxed, and the principle had also been recognised to a certain extent in this Bill. He did not want to deal with the case of the millionaire, but he thought that in cases of estates of £10,000 to £15,000, and still more in cases of estates of £5,000 or £6,000, it was a very hard thing if a widow who succeeded to one-third of her husband's savings had to pay the full Estate Duty. Undoubtedly in recent years, for a great number of purposes, the Legislature had more and more regarded the husband and wife as separate persons, but Parliament had never yet reversed that theory of married life which had endured ever since anything like civilisation had been known in the world—namely, that it was the duty of the husband to provide for the wife. The State had recognised that it was good not only for the family, but for the State itself, that men should be encouraged in every way to make proper provision for their wives. The same principle did not apply to such a degree to the case of property passing from the wife to the husband, but the legislation of all civilised nations regarded the lives of husband and wife as if they were one life. Regarded from the point of view of averages, their lives were not like two ordinary lives. Sometimes people married persons much younger than themselves, but that was not the usual state of things, and as a rule the two lives together were very near the average of one ordinary good life. He hoped that the House would perform the act of justice proposed in his clause.

New Clause—

(Remission of Estate Duty on property passing to wife or husband.)

"If the Estate Duty payable in respect of property passing on the death of the deceased to his or her wife or husband for his or her own use or benefit shall not exceed the Estate Duty payable in respect of one-third of the property passing on such death, the whole of such duty or, if such duty shall exceed the Estate Duty payable in respect of such one-third, the amount of the excess shall be remitted or repaid by the Commissioners to such wife or husband."—(*Mr. Byrne.*)

Clause brought up, and read the first time."

Motion made, and Question proposed, "That the Clause be read a second time."

Sir W. HARCOURT: The fallacy, if I may say so without offence, on which this clause is founded is that the Estate Duty is paid by those who succeed to the property. I am almost ashamed to repeat over and over again that it is a deduction from the property itself and is totally irrespective of the person to whom it passes. This clause carries us back again to the attempt that was made on the other side of the House to introduce a totally different principle and to regard the matter from the point of view of the benefit derived by the individual. That is the point of view on which the Legacy Duty and the Succession Duty are based, but we have endeavoured from the very first to show that the Estate Duty is founded on the principle on which the Probate Duty is founded—namely, that of taking the payment from the estate itself regardless of the person to whom it passes. This Amendment affects not only the Estate Duty, but the payment of the Probate Duty to an enormous extent. The proposal of this Amendment is one that affects hundreds of thousands of pounds. It is one of the most serious Amendments as regards its effect upon the Revenue that have been moved, and if it were carried it would be absolutely necessary to alter the system of graduation in order to make up for the harm done by it. All the hardship to which the hon. Member has referred exists at present. There is under the Probate Duty no exemption of property passing from husband to wife or from wife to husband. That is now the law, and would have continued to be the law if this Bill had never been proposed. I am not aware myself that there ever has been a proposal to alter the Probate Duty in this respect. When we are asked to abandon any additional Revenue that might be obtained by the Estate Duty, we are asked to abandon an enormous amount of the Revenue that will be derived from the increased taxation. That is not a proposal that is reasonable at a time when we are called upon to raise a large additional sum of money, especially when it is accompanied by a proposal actually to cut down the existing Revenue. The right hon. Gentleman opposite just now attacked me for regarding simply the results to the Exchequer. I am obliged to regard the results to the Exchequer. The House of Commons ordered me to find between £4,000,000 and £5,000,000 more money, and therefore I am obliged to resist proposals the effect of which would be to cut down the existing sources of revenue. It is said that hardship is done in this case. The hon. Member, however, does not appear to observe what great exemptions and benefits are now actually given to the very class of persons we are speaking of. The Estate Duty altogether clears the Succession Duty and the Legacy Duty in regard to these persons, and that is an immense boon. I am bound to tell the House that this proposal is not consistent with the interests of the Revenue and with the raising of the sum of money we are called upon to obtain. It would invade and break down even the existing sources of the Revenue, and it would be inconsistent with the principle of the Bill, which is to raise the money out of the property regardless of individuals. I must, therefore, oppose the clause.

MR. COHEN (Islington, E.) said, the right hon. Gentleman had stated that the Estate Duty had no regard to the individuals to whom the property passed. This was about the most encouraging remark that had proceeded from the right hon. Gentleman during these long Debates, and he thought the House must welcome the state of mind at which the right hon. Gentleman confessed he had at last arrived. After his confession, it was to be hoped that the right hon. Gentleman would eventually arrive at such a state of humiliation at the iniquity of some of his proposals that he would see his way to accept Amendments. The right hon. Gentleman could not expect the House to accept as an argument why a widow should be unjustly taxed the fact that the right hon. Gentleman was called upon to find £5,000,000. Were the widows to find the deficit? He almost thought that the Opposition could, if the occasion had been opportune, have found more reasonable sources to which to apply for the millions required by the right hon. Gentleman. The right hon. Gentleman said that the Estate Duty cleared Succession Duty and Legacy Duty, but he could not expect the House to be grateful to him for taking off 2 or 3 per cent. and putting on 7 or 8 per cent. The right hon. Gentleman ought either to accept the clause or to give the House some more valid reasons for rejecting it.

*MR. BUTCHER (York) said, the right hon. Gentleman had attempted to justify his refusal of the Amendment by reasons with which the House had now become familiar. But by being the more familiar they did not become more acceptable. On the contrary, he should be disposed to say that the more familiar they became with the Chancellor of the Exchequer's reasons the less they liked them. What were the right hon. Gentleman's reasons? The first was a play upon words. They were told that the Estate Duty was not Estate Duty, but a deduction from the property. What consolation was it to a widow to be told this Estate Duty was not regarded so much as a tax paid by her as a deduction from the property passing to her? That was no more consolation to the widow than it would be when she called for bread to give her a stone.

SIR W. HARCOURT: It is done now.

*MR. BUTCHER said, that was the right hon. Gentleman's second argument. As to the argument that the Bill made no change in the incidence of existing taxation, what did it come to? Because there were anomalies now, therefore they were to be continued and continued in an aggravated form. They were told "The widow has to pay under the existing Probate Duty. It may be wrong and an injustice, but we justify our imposition of the Estate Duty on the existence of the present anomaly." When the Chancellor of the Exchequer was remodelling the Death Duties he ought to endeavour to remove anomalies which pressed hardly upon widows and children instead of increasing them. Might he appeal to the right hon. Gentleman to have regard to the colonial analogy? The colonies were in advance of us in this matter. In New Zealand no duty was payable on property passing from husband to wife or wife to husband. In Victoria such persons paid only one-half what others paid. In South Australia by the Act of 1893, the latest and most stringent of all the colonial Acts, there was a very large exemption for widows and children. Was it an unfair thing to ask the Chancellor of the Exchequer even at the risk of some small loss to the Exchequer to signalise the advent of this great democratic Budget by the removal of some of the anomalies which had hitherto disgraced the financial legislation of the country.

MR. GOSCHEN said, the Chancellor of the Exchequer based his opposition to the Amendment on the effect it would have on the Revenue, but had not told the House what that effect would be. In fact, the House had been placed in a very disadvantageous position by the way in which the right hon. Gentleman had lumped together the whole of the Revenue which would be derived from the changes under the Bill, and it was impossible to realise what effect any particular change would produce, either with regard to the

Estate Duty, the Probate Duty, or from the graduation that was to be carried out. They had been given large figures, but not any details. They were not told how much the Chancellor of the Exchequer expected this year and how much next. What he continually said was, "You must grant me this money or I shall not be able to pay my way," but he did not say how much he would require next year, so that all his appeals lost their effect. The right hon. Gentleman might fairly appeal to those of them who had held responsible positions, and might say, "You will make me insolvent unless you grant me this duty." But he did not say that. This statement was repeated until it began to lose its effect. This was not one of the questions which affected the millionaire; it was one of the questions which affected the smaller and the professional man. Hon. Gentlemen opposite were always taxing the Opposition with their partiality for the landed interest. They could not do so, however, on the present occasion, when his hon. Friends and himself were supporting the cause of the widows of the professional men. They had here a case which would appeal to the general sense of the House. The Chancellor of the Exchequer said that the adoption of the Amendment would cause an enormous loss to the Revenue; but he had given them no idea of the sum to which the loss would amount. Would it be a matter of £200,000 or £250,000? They were entirely in the dark, and had been in the dark during the whole of these Debates. Supposing there was a slight loss this year, how far would that loss extend in future years? Let them remember that they were not legislating, unfortunately, for the present year; they were changing the Death Duties for a whole series of years, and they should, therefore, consider whether what they were sanctioning now would be right and equitable in future years. As one who had been responsible for the expenditure of the country in times past he did not think too much weight ought to be attached to the right hon. Gentleman's argument that if this particular Amendment was passed a deficit would result. They must get over that as best they could, but in order to be able to square the expenditure of this year they must not pass any legislation which would be undesirable and inexpedient in future years. The argument of the Chancellor of the Exchequer that the proposal which had been made would affect the finances of this year was, to his mind, not sufficient to meet the arguments which had been urged from his side of the House.

SIR J. LUBBOCK said, he could not remember during the whole course of his experience in this House a Bill which had been so little listened to by its supporters, or one in support of which so few arguments had been adduced. Here they had had a most important argument brought forward upon an Amendment which went to the root of our social life and affected entirely new principles in our social legislation, and yet there was not a single supporter of the Government who said a word. They all knew, however, that if they went to a Division those gentlemen would all vote as one man against the Amendment. He had observed upon all the Amendments they had brought forward when the Chancellor of the Exchequer had nothing whatever to say against them he fell back upon the statement that they were opposed to the principles of the Bill. Of course they were, but the question was whether they were opposed to justice and right. The right hon. Gentleman said that the Bill did not take money from the widow but from the estate. What consolation was that to the widow? Could anybody get up and explain how it was they were not taking this amount from the widow? It was ridiculous to say so. The Chancellor of the Exchequer said it had nothing to do with the benefit to the heir. That was a fallacy—he might say it was a mockery to make a statement of that kind. They were dealing with the heir, and could not help doing so, whatever was said to the contrary. It was not a question of benefit of the heir but of injury to the widow. If one took it from the estate one took it from the widow. That was proved by the statement of the Chancellor of the Exchequer that this Amendment would affect the Revenue to the extent of hundreds of thousands of pounds. The statement was very surprising, but if the proposals in the Bill were unjust that only showed how great the injustice was. The Chancellor of the Exchequer had told them over and over again that he had got to find the money.

But the duty of the Government was not only to find the funds, but to find them justly. How did the Chancellor of the Exchequer treat the cases of husband and wife? When it suited him to do so he treated them as two persons, when he could get more out of them the other way he said they were one. The right hon. Gentleman ought to make up his mind on the subject, as both positions could not be right. The proposal to treat widows like other legatees was opposed to our previous legislation, and, indeed, to that of almost all other countries. He supposed the supporters of the Government would all vote against the clause, however, because he had noticed that throughout the whole discussion on the Bill they had never troubled themselves to listen to any of the arguments that had been urged in the cause of justice from the other side of the House. In fact, in his experience no important Bill had ever been brought in by any Government which they seemed so unable or so unwilling to support by any kind of argument at all. In this case undoubtedly a great injustice would be done to widows. There was one remark which the Chancellor of the Exchequer had made, however, which he fully agreed with—it was that the Bill had been framed regardless of the interests of the individual. [*Cries of* "Oh!"]

Sir W. HARCOURT: I never made any such statement. [*Opposition cries of* "Oh, oh!" *and* "Question!"] I remember the time when a gentleman who rose in this House of Commons to correct a misstatement was always listened to in silence and his correction accepted. I am sorry that a new practice seems to have arisen. What I said was that this Estate Duty was founded upon the same principle as the Probate Duty, which paid no regard to the person who inherited, but only took cognisance of the estate out of which the duty was to be paid. That is a very different thing to saying that this Bill is framed regardless of the interests of the individual.

Sir J. LUBBOCK said, that had he not been interrupted he had intended to say that such a statement was no argument against the present Amendment. He understood the right hon. Gentleman to have used the words he had quoted, but of course if his right hon. Friend said that he had misunderstood him he did not wish to press the point any further.

Mr. BYLES (York, W.R., Shipley) said, the reason why those on his side of the House had not considered it their duty to enter more fully into the discussion on this Bill was because the matter had been abundantly explained by the Chancellor of the Exchequer and the law officers. The reason why he liked the Budget and did not think widows would be treated unjustly was because it was proposed to defer the taxation of the property until it fell in, and then, as the Chancellor of the Exchequer had explained, it would bear the share of taxation which was due from the estate. It had been pointed out again and again that it was not the successor who paid the Estate Duty. He succeeded to whatever property the deceased left after his debts had been paid by his executors to the State as well as to private individuals. Nearly all the Amendments they had been discussing *ad nauseam* were Amendments the principle of which had been determined in previous Debates. He protested against the suggestion that the supporters of the Government were afraid to defend the Bill, and that they were merely mechanical voters because they refused to provide fresh fuel with which the Opposition could keep up this perpetual obstruction. If the principles contained in the Bill had not been abundantly debated then he would ask what hope was there for any Government ever getting any legislation passed. He submitted that, considering the business before the country, the House could not afford more time for the discussion of principles of this Bill, and it was only with the view of saving time—which was not observed by hon. Members opposite—that he and his friends had abstained from further wearying the House.

Question put.

The House divided:—Ayes 149; Noes 179.—(Division List, No. 157.)

*Mr. BUTCHER (York) moved the following clause:—

(Friendly Societies (exemption).)

"(1) Estate Duty shall not be payable on the death of the deceased in respect of any capital sum not exceeding two hundred pounds, or any annuity the principal value of which does not exceed two hundred pounds provided by the deceased in his lifetime under the rules of any friendly, provident, or industrial society of which the deceased was a member, and payable on his death by the trustees of such society, and for the purpose of this section the Customs Annuity and Benevolent Fund shall be deemed to be a friendly society.

(2) The duty mentioned in the second paragraph of the First Schedule to this Act shall not be payable in respect of any property which would but for this section be chargeable with Estate Duty."

It was, he said, hardly necessary for him to say one word in favour of Friendly Societies in general, but he felt that the Chancellor of the Exchequer, for the sake of the widows and orphans and relatives of the poor persons of the class who belonged to Friendly Societies, should allow this small exemption from the Estate Duty. He had often heard it said that the Government did not want to give encouragement to any special class of providence or insurance; but this was a case in which they might make a special exception. He felt sure the concession he asked for would involve a small loss to the Exchequer, but the social gain would be far greater than any loss which might be incurred. The reason he had chosen the sum of £200 was because that was the limit of the amount a man could insure for in the Friendly Societies. This clause was really to a great extent the corollary of the one which was carried at the instigation of the Chancellor of the Exchequer for the purpose of exempting annuities of not more than £25 a year. If they exempted an annuity of that small amount was there any reason why they should not exempt the capital sum of £200, which was somewhat less than the capital value of £25 a year. If they exempted one they ought to exempt the other. Among the Societies which would receive the benefit of this clause was the Customs Annuity and Benevolent Fund, started more than half a century ago for the purpose of enabling the poorer class of Customs and Revenue officers to make provision for their wives and families. The sums assured were very often the only sums available for the benefit of the wife and children of these people, and for those sums not exceeding £200 it was not unreasonable to say they should be free from the clutches of the Inland Revenue as regarded Estate Duty. Might he make an appeal to the Chancellor of the Exchequer and ask him not to act the part of Pharaoh towards this class and not to harden his heart on this occasion, but allow these people to go without exacting this Estate Duty from them? It was not unreasonable to ask that thrift and providence in the shape of Friendly Societies should be encouraged by giving what was, after all, but a small concession.

New Clause—

(Friendly Societies (Exemption).)

"(1) Estate Duty shall not be payable on the death of the deceased in respect of any capital sum not exceeding two hundred pounds, or any annuity the principal value of which does not exceed two hundred pounds provided by the deceased in his lifetime under the rules of any friendly, provident, or industrial society of which the deceased was a member, and payable on his death by the trustees of such society, and for the purpose of this section the Customs Annuity and Benevolent Fund shall be deemed to be a friendly society.

(2) The duty mentioned in the second paragraph of the First Schedule to this Act shall not be payable in respect of any property which would but for this section be chargeable with Estate Duty."—(*Mr. Butcher.*)

Clause brought up, and read the first time."

Motion made, and Question proposed, "That the Clause be read a second time."

SIR W. HARCOURT thought the heart of Pharaoh must not have been very hard upon these small estates. Let them see what the Bill already did. Estates under £100 paid no duty at all; estates over £100, but not exceeding £300, paid 30s.; and an estate of £500 paid 50s. Those were the provisions of the Bill. Could it be said, therefore, that the Bill was hard on small properties? There never had been a Bill in which the allowance of exemptions had been so liberal, and that was a feature of this Bill. Having made the charge upon £200 only 30s., the hon. and learned Member proposed to superadd to that by making a special exemption in regard to Friendly Societies. There was nobody—and he believed the Friendly Societies would bear him witness in that respect—who had taken a more active part in promoting the interests of Friendly Societies than he, but he could not say, with reference to Friendly Societies, any more than he had said with reference to Insurance Companies, that they ought to give them a special and distinguishing advantage over every other kind of investment. It might be that a man might have a small business and it would answer him better to put his £200 into his shop than into a Friendly Society. It might be that he desired to put his £200 into the Savings Bank or into investments which were now permitted through the Savings Bank; or he might put it into his own house, than which there was no better investment for a poor man, and yet they were asked to charge him for the £200 in his own house, and to exempt the particular investment in the Friendly Societies. There was no reason for that, and it was not good finance. They were not putting any excessive burden upon these men. The man for whom the hon. and learned Member asked this exemption was already charged 30s. for the whole and it cleared him, and he could not help appealing to responsible financiers opposite whether they thought it was a wise and proper thing to make this exemption, not with respect to property of a particular figure, but in respect of property invested in a particular manner, and that not by any means the only good manner, for there were investments equally as good, and even better, which they left without any exemption. He did not think it would be a sound principle upon which to go, and therefore he could not accept the Amendment.

Mr. BARTLEY was not surprised at the Chancellor of the Exchequer, because it would be very difficult to be surprised at any view the right hon. Gentleman took upon these matters. But the matter was not one which ought to be looked upon in this way. The question was were they not in every possible way to do all they could to promote thrift, habits of saving, and the extension of Friendly Societies throughout the county? That had been the policy for a good many years, and although he admitted that the payment of 30s. on £200 was not a large sum, still they must have regard to the people who had to pay it. Many of the persons would regard the tax as a considerable tax, and one which would prevent them joining Friendly Societies and providing for the future. Was it wise to put this little and annoying tax upon the people just when they had trained them into the habit of joining and interesting themselves in these Friendly Societies? There were many instances in which by small beginnings people had bought their own houses, and by putting a small sum in the Friendly Societies in the Savings Bank, and in other small ways, made provision for the future, and might thus have £400 or £500 to leave to their wives and children. When such was the case the property would at once come in for aggregation, and instead of having to pay 30s. if the sum was over £500, the amount chargeable for Estate Duty would be £10.

Sir W. HARCOURT: That is not touched by this Amendment.

Mr. BARTLEY thought it was, because, as he read the Amendment, the Estate Duty was not to be payable to the Friendly Society up to £200. When that amount was saved it would not be aggregated, but would be a special fund by itself, and would be exempt from the Estate Duty, therefore these considerations were clearly pertinent to the present new clause. He was very anxious that they should do whatever they could by every possible means to make people provide for themselves. He believed that was the best way of replenishing the Exchequer. It was infinitely wiser to promote habits of thrift than to grab these small sums by way of duty. If they taxed small sums in Friendly Societies although logically it might be right and fair so to tax them, the practical result would be that people would avoid these means of saving, and the indirect harm which would be done in that way would be infinitely greater than any small financial benefit which the Exchequer might receive.

*__Sir A. ROLLIT__ (Islington, S.) desired to say one word in reply to the argument of the Chancellor of the Exchequer that the Amendment was inadequate in not protecting other forms of investment. That was a well-founded observation; but the answer was that they could reach larger classes of people through Friendly Societies, whereas they could not practically deal with other forms of investment of a very much more limited character. That principle was enforced by the legislation which had taken place in favour of Friendly Societies, which were exempt from Income Tax and other forms of taxation simply because they could thus deal with whole classes of people and accomplish what they could not in other smaller directions. The hon. and learned Gentleman who moved the clause spoke of the social gain to the State. He did not put it merely on social grounds. He believed that the State gained most materially by the foundation of institutions of this character and the more they could encourage them the more did they contribute to that real material gain which accrued to the State. The Chancellor of the Exchequer said that many forms of small investment were already covered by the Bill, that small businesses below £100 were exempt and there were reductions of duty up to £500. All these cases touched, most rightly, what he should speak of as perhaps the lower middle class, not the working class. In this particular case of the Friendly Societies they were supported chiefly by the artizan and working classes, and under these exemptions they received practically no benefit at all.

SIR W. HARCOURT: They will be all included. The money in the £200 will be included in these exemptions.

SIR A. ROLLIT said, yes; but in dealing with the Friendly Societies they were dealing with much more inconsiderable sums than those of £200, £300, £400, and £500. In Societies of that kind artizans invested small earnings; their all was practically invested in this small form of property, and, inasmuch as they did undoubtedly give advantages to the middle class by the exemptions in the Bill—which he welcomed, and which relieved tradesmen, clerks, and others to a considerable extent—he thought they ought to pursue that saving principle further for the sake of the working classes, who were chiefly interested in the Friendly Societies.

SIR R. TEMPLE (Surrey, Kingston) considered that the mass of property invested in Friendly Societies represented a very important interest, worthy of encouragement by the Legislature, inasmuch as the corporations of which they were made up composed a vast agency for organising thrift. He, therefore, supported the clause.

MR. TOMLINSON (Preston) considered this was emphatically a case in which the House might grant this small concession to Friendly Societies, which were productive of such a vast amount of good.

MR. GERALD BALFOUR (Leeds, Central) said, the Chancellor of the Exchequer said that £200 only paid 30s., and the argument of the right hon. Gentleman appeared to be that it was undesirable and unfair that the special class represented by the Friendly Societies should be selected for special benefit. He would ask the right hon. Gentleman whether he was not prepared to extend the principle of the Amendment to other forms of thrift as well, because if it was really true that it did not pay at all to collect 30s. from fortunes of £200, what was the use of exacting this tax, which must be in its nature irritating, if it brought in nothing to the Exchequer? He would, therefore, ask the right hon. Gentleman whether he could not extend the principle of the Amendment, inasmuch as it appeared that by doing so the Exchequer would not lose, whilst those to whom the fortunes were left would certainly gain?

The House divided:—Ayes 132; Noes 163.—(Division List, No. 158.)

Further Proceedings on Consideration, as amended, deferred till To-morrow.

PILOTAGE BILL.—(No. 287.)

SECOND READING.

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

Objection being taken,

*SIR A. ROLLIT said, that some misapprehension as to the nature of the Bill existed. It merely provided that where there was a change of ownership there need not be a re-examination of the master or mate as pilot. But as the Bill was not an Unopposed Bill, and could not be expected to be taken as such after midnight, he moved that the Order be discharged and the Bill withdrawn.

Motion made, and Question proposed, "That the Order be discharged and Bill withdrawn."—(*Sir A. Rollit.*)

Question put, and agreed to.

WATER ORDERS CONFIRMATION BILL [*Lords*].—(No. 283.)

Read the third time, and passed, with an Amendment.

MESSAGE FROM THE LORDS.

That they have agreed to,—

Bishopric of Bristol Act (1884) Amendment Bill.

Notice of Accidents Bill.

Outdoor Relief (Friendly Societies) Bill.

Wild Birds Protection Act (1880) Amendment Bill.

That they have passed a Bill, intituled "An Act to make further provision for the establishment of Prize Courts; and for other purposes connected therewith." [Prize Courts Bill [*Lords*].]

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) BILL.—(No. 282.)

As amended, considered; to be read the third time to-morrow.

SUPPLY—REPORT.

Resolutions [6th July] reported.

ARMY ESTIMATES, 1894-5.

1. "That a sum, not exceeding £832,600, be granted to Her Majesty, to defray the Charge for the Royal Engineer Superintending Staff, and Expenditure for Royal Engineer Works, Buildings, and Repairs, at Home and Abroad (including Purchases), which will come in course of payment during the year ending on the 31st day of March, 1895."

2. "That a sum, not exceeding £114,500, be granted to Her Majesty to defray the Charge for Establishments for Military Education, which will come in course of payment during the year ending on the 31st day of March, 1895."

3. "That a sum, not exceeding £130,600, be granted to Her Majesty, to defray the Charge for Sundry Miscellaneous Effective Services, which will come in course of payment during the year ending on the 31st day of March, 1895."

Resolutions agreed to.

ZANZIBAR INDEMNITY.

Resolution reported.

"That it is expedient to authorise the Treasury to indemnify the Bank of England with respect to the Transfer of Consolidated Bank Annuities standing in the name of the late Sultan of Zanzibar, and to authorise the payment, out of the Consolidated Fund of the United Kingdom, of any money payable in pursuance of such Indemnity."

Resolution agreed to.

Bill ordered to be brought in by Mr. Mellor, Sir John Hibbert, The Chancellor of the Exchequer, and Sir Edward Grey.

Bill presented, and read first time. [Bill 308.]

EDUCATION (SCOTLAND).

Copy presented,—of Minute of the Committee of Council on Education in Scotland, dated 9th July, 1894, amending the terms of Paragraph 13 of the Minute of 1st May, 1893, providing for the distribution of the Sum available for Secondary Education under The Education and Local Taxation Account (Scotland) Act, 1892 [by Command]; to lie upon the Table.

UNIVERSITIES (SCOTLAND) ACT, 1889 (ORDINANCE, No. 53).

Copy presented,—of Ordinance relating to Pensions to Principals and Professors (Ordinance, No. 53, St. Andrew's, No. 8) [by Act]; to lie upon the Table, and to be printed. [No. 207.]

PUBLIC HEALTH (SCOTLAND) ACT, 1867 (CHOLERA REGULATIONS).

Copy presented,—of Order by the Secretary for Scotland continuing for a further period of six months the Order putting in force Part III. of The Public Health (Scotland) Act, 1867 [by Act]; to lie upon the Table.

RAILWAY ACCIDENTS.

Copy presented,—of Returns of Accidents and Casualties as reported to the Board of Trade by the several Railway Companies in the United Kingdom during the three months ending 31st March, 1894, &c. [by Command]; to lie upon the Table.

IRISH LAND COMMISSION (PROCEEDINGS).

Copy presented,—of Return of Proceedings during the month of May, 1894 [by Command]; to lie upon the Table.

ADJOURNMENT.

Motion made, and Question proposed, "That this House do now adjourn."

THE CROFTERS BILL.

DR. MACGREGOR (Inverness-shire) asked whether the Government would put down the Crofters Bill before 12 o'clock, so that the House might have the opportunity of discussing it?

MR. T. E. ELLIS asked that the question might be put to the Chancellor of the Exchequer.

House adjourned at a quarter after Twelve o'clock.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF LORDS,

Tuesday, 10th July 1894.

PREVENTION OF CRUELTY TO CHILDREN BILL.—(No 144.)

REPORT.

Amendments reported (according to Order).

THE LORD CHANCELLOR (Lord HERSCHELL) : My Lords, I have to move several Amendments to this Bill. They are practically drafting Amendments, and do not make any alteration in the object or scope of the Bill. The great bulk of them consist of Amendments in procedure. As the Bill stands Section 6 of the English Act is to apply to depositions taken under this Act. The English Act does not apply to Ireland, and it therefore became necessary either to have a further reference to make the English Act apply to Ireland, or to state its terms so far as regarded the provisions of this Act, which would be an awkward and clumsy procedure, or to set out the provisions in the English Act in this Act, in which case they would become applicable both to England and Ireland. Though it makes the Bill a little longer it seems to be the more satisfactory course to introduce these Amendments, and therefore I move that they be agreed to.

Amendments moved, in Clause 7, page 4, at end of the Clause insert—

"(5.) Boards of Guardians, and, in Scotland, Parochial Boards, shall provide for the reception of children brought to a workhouse in pursuance of the principal Act or this Act."

Clause 14, page 7, make sub-section (1) a separate section with marginal note ("Power to take statement of child in writing").

Line 25, after ("child") leave out all to the end of line 27 and insert ("on oath and shall thereupon subscribe the same and add thereto a note of his reason for taking the same and of the day when and place where the same was taken, and of the names of the persons (if any) present at the taking thereof").

'(2.) The Justice taking any such statement shall transmit the same with his note—

'(*a*) if the statement relates to an offence for which any accused person is already committed for trial, to the proper officer of the Court for trial at which the accused person has been committed ; and

'(*b*) in any other case to the clerk of the peace of the county or borough in which the statement has been taken ;

'and the clerk of the peace to whom any such statement is transmitted shall preserve, file, and record the same").

Make sub-section (2) a separate section with marginal note ("Admission of deposition or statement of child in evidence").

Clause 14, page 7, line 34, after ("1848") insert ("or the Indictable Offences (Ireland) Act, 1849, or the Petty Sessions (Ireland) Act, 1851, or this Act").

Line 34, after ("taken") leave out all to the end of line 41 and insert ("by a Justice under this Act shall be admissible in evidence either for or against the accused person without further proof thereof—

'(*a*) if it purports to be signed by the Justice by or before whom it purports to be taken ; and

'(*b*) if, in the case of any such deposition, it is proved that the same was taken in the presence of the person accused, and that he, her, or his counsel or attorney had a full opportunity of cross-examining the child ; and

'(*c*) if in the case of any such statement it is proved that reasonable notice of the intention to take the statement has been served upon the person against whom it is proposed to use the same as evidence (whether the prosecutor or the accused), and that that person or his counsel or attorney had or might have had, if he had chosen to be present, an opportunity of cross-examining the child making the statement')."

Page 8, line 1, make sub-section (3) a separate clause with marginal note ("Power to proceed with case in absence of child").

Line 4, leave out ("crime") and insert ("offence").

Clause 17, page 8, line 30, after ("health") insert ("in the principal Act").

Leave out from ("kind") in line 35 to the end of line 38, and insert ("and in the definition of place of safety in Section 17 of the principal Act the words 'by bye-law' shall be repealed").

Clause 18, page 8, line 28, leave out ("the Local Government Board for Ireland shall be substituted for the Local Government Board").

Leave out all after ("State") in line 29 to the end of the Clause.

Clause 19, page 9, leave out all after ("Scotland") in line 33 to the end of line 34.

Clause 20, page 9, line 42, insert as new sub-section (2) :

"(2.) This Act shall come into operation at the expiration of one month from the passing thereof."

Amendments agreed to.

Bill to be read 3ª on Thursday next ; and to be printed, as amended. (No. 160.)

ADVERTISING POST OFFICE SAVINGS BANKS.

QUESTION. OBSERVATIONS.

LORD STANLEY OF ALDERLEY asked the Lord President if he would provide that the inducements and facilities for thrift offered by the Post Office Savings Banks be advertised in the railway stations in language more easily understood than the language of the *Postal Guide* and advertisements exhibited in the post offices? He said, though he had withdrawn the Notice on the Paper, he desired to explain why he had placed it there. On the 14th June a letter appeared in *The Standard* newspaper from the manager of a voluntary school, headed "Mr. Acland Again," and referring to children's deposits in Savings Banks. Following it was an editorial note that what had been done was in contravention of the Post Office Rules. The next day another letter appeared in the same newspaper saying that the statement only applied to school banks, and he found that in fact Mr. Acland had nothing to do with the matter. These questions had been going on since 1877, but their place in the papers sent out had been changed, and this school manager thought they were new questions. From the information supplied to him he had what was really a good case against the Education Department, but he had reason to believe that one of Mr. Acland's colleagues in the Cabinet intervened and two years' grace had been granted by the Education Office. Still, any day he might have another case to bring forward, and should it be so he must entreat the Lord President to derogate in his favour from the customary delegation of his duties to the noble Lord in Waiting. However good a complaint might be, all the life was taken out of it by its delegation to some one who was not responsible, and only stated what he was informed had been done. When that was the case the only resource was to fall back on the time-honoured maxim to "abuse the plaintiff's attorney"——

THE FIRST LORD OF THE TREASURY AND LORD PRESIDENT OF THE COUNCIL (The Earl of ROSEBERY): I rise to Order. The Notice on the Paper is something with reference to Post Office Savings Banks.

LORD STANLEY OF ALDERLEY said, he was coming to it. He must appeal to the noble Earl not to leave these matters to persons who knew nothing about the subject. A devolution of duty should be accompanied by a devolution of salary. He had asked the noble Lord (Lord Playfair) if he would be content with the winnings of Ladas, and he said he would; that was before last Friday. He was now coming to the question.

THE EARL OF ROSEBERY: Hear, hear!

LORD STANLEY OF ALDERLEY said, as the thunderstorm had now cleared the air, he hoped the noble Earl would be satisfied with the running of Ladas as before. No doubt the Post Office Authorities had much improved their procedure, and had made their advertisements plainer, and their business had increased. Forms in larger print were hung up in the post offices, but they were not sufficient. The public Press had long complained that it was impossible to make out the *Postal Guide*, and he hoped Her Majesty's Government would induce the Post Office Authorities to advertise more efficiently in railway waiting-rooms, especially the third class. What could any of their Lordships make of this announcement—

> "Life assurances from £5 to £100 can be granted to persons between 14 and 65 years of age. Children between eight and 14 years of age can be insured for £5."

Some of their Lordships were good mathematicians and arithmeticians, but none of them would be able to find any co-relation between those figures. It would be much better to follow the Belgian plan, and put up prominent placards stating that upon payment of certain sums from certain ages an old-age pension would be secured at 60 or 65. Not only so, but these advertisements should be in popular language, as—"If you have a legacy left you, why waste it by going on the spree? Invest it in obtaining a cottage rent free for the rest of your life." He had corresponded on on the subject with Sir Reginald Welby, who agreed with him that more advertisement was wanted, but made the usual Treasury excuse that he "did not know where the money was to come from." He might read several more Post Office advertisements equally difficult to understand, but he had called attention to one of the worst. The *Postal Guide* was not quite so unintelligible as it had been. Other improvements were that £50 instead of £30 might now be paid into the Savings Bank; and £100 in Stocks, though when that change was announced in the House it was impossible to understand it, and he had only discovered the working of it upon investing money for a person unable to do so for himself. The *Postal Guide* was not easy for anyone to understand.

THE EARL OF ROSEBERY: My Lords, it is really a little difficult for me to deal with the vast variety of topics over which the noble Lord has ranged. From my salary as President of the Council he passed to other topics even more dubious in their nature until he at last landed at the grammar of the Post Office Authorities. I rather agree with him that the present Rules are not easy to understand, and I will call the attention of the Post Office Authorities to the matter. I am, however, authorised by them to say that they will gladly listen to any practical suggestion from the noble Lord for making their language more generally comprehensible to the general public. For myself, except in the instance quoted by the noble Lord, I do not find any difficulty in following that language, and therefore I have some difficulty in agreeing with his general conclusion. With regard to the advertisements, the Post Office Authorities say that the Railway Companies will not advertise for nothing, and that they have no funds applicable to a large and general system of advertising, but that they believe their advertisements are as wide as they could wish them to be without recourse to a method of advertising which I believe would more than tax their finances. With regard to the noble Lord's complaint that I do not answer all his questions, but that the replies are usually delegated by Government to the noble Lord who answers for the Department concerned, I have nothing more to say than that I pursue the usual course adopted on such occasions, and that if the official representative of the Department in this House does not answer the noble Lord's questions to his satisfaction, I shall be happy, as a second line, to come to his assistance.

WATER ORDERS CONFIRMATION BILL [H.L.].—(No. 44.)

Returned from the Commons agreed to, with an Amendment.

LOCOMOTIVE THRESHING ENGINES BILL.—(No. 124.)

Reported from the Standing Committee with Amendments: the Report thereof to be received on Monday next; and Bill to be printed as amended. (No. 158.)

LARCENY ACT AMENDMENT BILL [H.L.].—(No. 136.)

Reported from the Standing Committee without Amendment, and to be read 3ª on Thursday next.

TOWN IMPROVEMENTS (BETTERMENT).

Report from the Select Committee (with the proceedings of the Committee) made, and to be printed.

Minutes of Evidence, together with an Appendix, laid upon the Table, and to be delivered out. (No. 159.)

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 5) BILL. (No. 116.)

Amendments reported (according to Order), and Bill to be read 3ª on Thursday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 1) BILL. (No. 138.)

House in Committee (according to Order): Bill reported without amendment: Standing Committee negatived; and Bill to be read 3ª on Thursday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (No. 14) BILL. (No. 137.)

House in Committee (according to Order): Amendments made: Standing Committee negatived; the Report of Amendments to be received on Thursday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 16) BILL.—(No. 127.)

Amendment reported (according to Order); and Bill to be read 3ª on Thursday next.

LOCAL GOVERNMENT PROVISIONAL ORDER (POOR LAW) BILL.—(No. 95.)

Read 3^a (according to Order), with the Amendments, and passed, and returned to the Commons.

House adjourned at ten minutes before Six o'clock, to Thursday next, a quarter past Four o'clock.

HOUSE OF COMMONS,

Tuesday, 10th July 1894.

PRIVATE BUSINESS.

THAMES CONSERVANCY BILL.

CONSIDERATION.

Order read for resuming Adjourned Debate on Amendment proposed [28th June] to Question, "That the Bill be now considered."

And which Amendment was, to leave out the words "now considered," in order to add the words "re-committed to the former Committee." — (*Mr. J. Stuart.*)

Question again proposed, "That the words 'now considered' stand part of the Question."

Debate resumed.

Mr. J. STUART (Shoreditch, Hoxton) said, that since the Debate of 28th June an endeavour had been made to bring about a friendly arrangement between the promoters of the Bill and the representatives of the London County Council with a view to coming, if possible, to a reasonable settlement under existing circumstances. Therefore, he should ask the leave of the House to withdraw his Amendment for the re-commitment of the Bill. That being done, he proposed subsequently to move certain Amendments which had been agreed upon, the net effect of which would be that the number of representatives of the Corporation and of the County Council on the Conservancy Board should each be increased by two.

Question put, and agreed to.

Main Question put, and agreed to.

Bill considered.

Amendment proposed, in Clause 5, page 9, line 5, to leave out "thirty-three," and insert "thirty-seven." — (*Mr. J. Stuart.*)

Question proposed, "That 'thirty-three' stand part of the Clause."

Sir F. DIXON-HARTLAND (Middlesex, Uxbridge) said, with regard to the remarks of the hon. Member for Hoxton, he might say that this arrangement was understood to be a reasonable and final settlement of the question under present circumstances.

Mr. STUART: Final?

Mr. BENN (Tower Hamlets, St. George's): Final under present circumstances.

Sir F. DIXON-HARTLAND said, he would put it that the settlement was a final one upon all points under existing circumstances.

*Sir C. DILKE (Gloucester, Forest of Dean) said, that if it was supposed that this settlement was a final one he must point out that whatever agreement might be made between the Conservators and the London County Council there were Members in the House who, like himself, could not be bound by their arrangement and accept the present compromise as a final settlement. If, for instance, the Conservators should ask for fresh financial powers, it would be necessary then that they should re-open the whole question.

The PRESIDENT of the BOARD of TRADE (Mr. Bryce, Aberdeen, S.) said, he thought it might save time with regard to this matter—which had been brought very constantly under the consideration of the Board of Trade—if he stated what were his views upon it. He was very glad that the promoters of the Bill had assented in a fair and reasonable spirit to the compromise suggested. He gathered from the hon. Member for Shoreditch, on the part of the County Council, that if the four additional members were placed on the Board he would withdraw further opposition to the Bill here, and would take no steps to have it opposed in the House of Lords. He thought that, upon the whole, this was a perfectly fair compromise, and one that the House might accept with satisfaction. Of course, it was impossible to say what might emerge in the future. It was quite possible that the financial question might emerge again, or that the shipowners' case might assume a new aspect, and he did not understand that anything more was meant by "final settlement" than this: that the matter was to be deemed as settled, circumstances being what they were. He would like to offer his tribute to the great care and pains which the Committee had taken with the Bill and the services rendered to the cause of pacification by the Chairman and the right hon. Member for Leeds and his hon. Friend who sat behind him.

*SIR A. ROLLIT (Islington, S.) said, he should like to mention that while the shipowners were heartily glad that there had been a compromise, and would now endeavour to forward the Bill by every means in their power, they entirely demurred to the word "final" as applied to the settlement which had been arrived at. The question of the administration of and improved access to the Port of London was a matter of such vital consequence that should new circumstances arise, and especially should any claim for pecuniary powers be brought forward, the question must be re-discussed, and, in in any case, there ought to be inquiry by a Royal Commission or Committee, and that without delay.

SIR T. SUTHERLAND (Greenock) said, he might inform the House that he intended to raise the whole question of the administration of the Port of London by objecting to the suspension of the Standing Orders, and so preventing the Bill from being read a third time until he had ventilated this issue. In the compromise which had been arrived at between the Thames Conservancy Board and the London County Council he had no share or part. He represented in the House large and important interests concerned in the administration of the Port of London, and in order that their views might be laid before the House he should object to the suspension of the Standing Orders, which would enable the Bill to be now read a third time.

*MR. JACKSON (Leeds, N.) said that, as Chairman of the Committee, perhaps he might be allowed to say a few words. He regretted that the right hon. Baronet opposite (Sir T. Sutherland) had thought it necessary to issue a note of warning that he did not adopt the settlement which had been arrived at. He could not pretend to say that the settlement was not one which would not commend itself to his mind on its merits. He certainly understood, and he thought the members of the Committee understood, that the representatives of the London County Council did accept this settlement, and he believed his opinion would be shared by Members of the House who were also representatives of the London County Council. He would like to say a word respecting the comments made by the President of the Board of Trade with reference to the labours of the Committee which investigated this question. No one could deny that the Committee had attended to the details placed before them with the greatest assiduity. They commenced their labours on the 23rd of April and finished them on the 13th of June. If he might so far presume, he should like to say that no Chairman ever had upon his Committee Members who gave more undivided attention to the circumstances as they were placed before them. When he said that the Committee were unanimous, that there never was a division of opinion, he thought it was strong testimony that they had endeavoured as far as they could to understand the case presented to them, and to decide it upon its merits. He should be extremely sorry—indeed, he would not anticipate otherwise—if the County Council should do otherwise than accept the compromise as a final settlement under what the right hon. Gentleman the President of the Board of Trade described as "the circumstances of the case." Of course, they could not bind their successors, but as to the thoroughness of the inquiry which had been made there could be no doubt. All the parties were most ably represented, and every point was fought most tenaciously. As matters had turned out, the compromise appeared to him to be the best course to adopt, and he repeated that he hoped the County Council would accept it.

SIR G. RUSSELL (Berks, Wokingham) said, that during the many years he had sat in the House he had always supported the judicial decisions of Committees of the House. He had resolutely set his face against the system of private canvass, against bringing private interests to bear to upset judicial decisions; but when that influence was gradually coming to be exercised by powerful bodies like the London County Council, who not only brought private influence but pressure to bear on those who had to rely on their support possibly for continuance in power, then the danger had assumed the gravest proportions. Like the Chairman, he also reluctantly acquiesced in this arrangement. He felt he was submitting, not to a judicial tribunal exercising its judicial office, but to a *tour de force*. He could not but express his opinion that this practice was tending to bring Committees, and even the House itself, into discredit.

Mr. MOULTON (Hackney, S.) justified the action of the London County Council. The speech of the hon. Baronet who had just sat down would, he said, have been more appropriate as a first edition in 1890, when a very strong Committee gave five representatives to the County Council, and a vote of the House struck them out amid the silence of the hon. Baronet, who now, when it was the other way, felt his conscience deeply touched. He did not wish to embitter the discussion, but he must say that the action of the County Council had been from the first perfectly consistent.

Mr. W. LONG (Liverpool, West Derby) said, he could not congratulate the hon. and learned Gentleman opposite (Mr. Fletcher Moulton) upon the tone which he had adopted after having expressed his intention of saying no word that would embitter the discussion. The hon. and learned Gentleman might have done worse than to have left the hon. Baronet behind him alone. He might say that he and his friends were no more satisfied than was the London County Council with the exact arrangement made by the Committee, but they were prepared to accept it as the result of the decision of a Committee which had had all the evidence placed before it. They had been invited to examine some of the points of view from which the London County Council approached this matter. Well, they were not going to do anything of the kind. They did not acquiesce in this arrangement, but they were not anxious to put the House to inconvenience and trouble, nor did they think that they would be justified in opposing the terms of the compromise which had been arrived at. All the points in dispute were reviewed by the Committee. The London County Council put in their claims, and claims were put in by the other parties interested. Evidence was heard, and the Committee, having heard all that was to be said, arranged the representation upon what they conceived to be an equitable basis. He would like to add that he cordially and entirely agreed with the wise words of the hon. Baronet behind him (Sir G. Russell), because he was certain that if the House, under the pressure of combinations, upset time after time the decisions of Committees upstairs, judicially and equitably given, the House would have more cause to regret it than the parties interested, seeing how unbusiness-like and impolitic a character was given to proceedings in respect of which a decision was arrived at upon *ex parte* statements instead of upon sworn evidence such as was given upstairs.

Mr. J. ROWLANDS (Finsbury, E.) said, he thought the worst enemies of Committees upstairs were those who wished to make fetishes of them. In 1890 representatives from the whole of the districts concerned in this Bill, irrespective of politics, came to Westminster and begged the House to reject the conclusion at which the Committee of that year arrived, and the House did so. From the point of view of those who opposed the settlement arrived at in this Bill this demonstrated that it was wise for the House to keep the power of determining the shape which Private Bills should assume in its own hands. Since 1890 there had been another Bill on which the House differed from the Committee in its conclusion and also from the promoters of the Bill in their original clause. He did not, however, contend for a moment that all the decisions of Committees should be challenged. It had been said that the settlement now arrived at was a final settlement. He did not consider that this Bill adequately dealt with the whole question of the Thames Conservancy either with regard to the upper or the lower part of the river. He thought it would be necessary to have a body who would deal with the conservancy of the port and harbour, and another body who would deal with the conservancy of the upper portion of the river. Under these circumstances, while he accepted the compromise he wanted it to be distinctly understood that he reserved to himself the right of taking any action he might think wise on the question in the future.

MR. H. FELL PEASE (York, N.R., Cleveland) said, that as a Member of the Committee which had considered the Bill, he did not believe that it was in accordance with sound judgment that the alteration agreed upon as a compromise should be made, as he thought the decision came to by the Committee was the right one under the circumstances. He hoped the compromise would result in the final settlement of the question, and only on such conditions could he approve it.

MR. PAULTON (Durham, Bishop Auckland) said that, as a Member of the Committee, he thought someone ought to stand up and pay a tribute to the fairness and the ability with which the promoters of this Bill had presented it to the Committee, and to the willing assistance they had afforded to the Committee at every stage of the Bill. He fully concurred in what had been said by other Members of the Committee as to their still holding to the decision they had come to. That decision was, he thought, a perfectly just and adequate one, and the Members of the Committee assented to the compromise not because they thought it was an improvement, but in order to save the Bill from defeat. He felt that it was of little use to make an appeal to his hon. Friend (Sir T. Sutherland) in this matter; but he must say that no interests were in the discussion of the Committee more fully, carefully, and liberally considered than those which his hon. Friend represented; and he thought it would be very hard indeed upon the Committee, and in the nature of a most serious blow to Private Bill legislation if, on the complaint of one party which had been fully and carefully heard by the Committee, an attempt was now made to reverse the decision of the Committee.

MR. BARTLEY (Islington, N.) said that, as a London Member, he wished to say a word of protest with regard to the course that was being followed in reference to London Bills. It was becoming a regular thing that London measures, instead of being settled judicially by Committees, were being dealt with as Party Bills and settled by log-rolling outside the House. The London County Council represented a certain political faction, and the result was that every London Bill which came before the House was, after it had passed the Committee, treated as a Party measure.

MR. BARRAN (York, W.R., Otley) said, he had been sitting for 20 days on a Committee on a London Council Bill, and he had seen no indication of Party spirit whatever.

MR. BARTLEY said, his argument was not that there was Party spirit in the Committees on these Bills, but that the decisions of the Committees were upset on Party grounds.

*MR. SPEAKER: Hon. Members must confine themselves to the Amendment before the House.

Question put, and negatived.

Question, "That 'thirty-seven' be there inserted," put, and agreed to.

Other Amendments agreed to.

Motion made, and Question proposed,

"That Standing Orders 223 and 243 be suspended, and that the Bill be now read the third time."—(*Dr. Farquharson.*)

SIR T. SUTHERLAND: I object.

SIR F. DIXON-HARTLAND appealed to the hon. Member not to persist in his objection. The hon. Member had no chance whatever of succeeding in his opposition; it was a mere question of time, and he thought the hon. Member might in courtesy withdraw his objection.

MR. STUART said, he wished to join in the appeal to the hon Gentleman.

SIR T. SUTHERLAND said, he was not surprised that an appeal should be made to him by the two hon. Gentlemen, but he intended that the compromise arranged between these two gentlemen should be discussed.

The Motion being opposed, the Debate stood adjourned.

Debate to be resumed upon Thursday.

QUESTIONS.

ASSAULT ON THE REV. W. M'CARTAN.

MR. M'CARTAN (Down, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he can now give any further particulars as to the disposition of the police in Lurgan on the 10th of June, when the Rev. William M'Cartan, on his way home through the town, was beaten and wounded in one of the streets?

THE CHIEF SECRETARY FOR IRELAND (Mr. J. MORLEY, Newcastle-upon-Tyne): In replying to a question by my hon. Friend on the 15th of June as to the attack on the rev. gentleman, I stated that I would make further inquiries relative to the disposition of the police on the occasion, and as to how it happened that he entered the Orange quarter of Lurgan without being either protected or warned. Careful inquiries have accordingly been made; but as directions have been given to prosecute a number of persons for participating in the attack, and inasmuch as the proceedings at the trial will probably throw much light upon the disposition of the Constabulary and their conduct upon the occasion, I am advised that it is not desirable to enter further into details respecting this branch of the question at the present time.

EDUCATION IN EGYPT.

MR. SETON-KARR (St. Helen's): I beg to ask the Under Secretary of State for Foreign Affairs whether it is true, as stated in an article in *The Pall Mall Gazette* of the 30th of June last, by Sir William Marriott, that 52 Egyptian pupils are being educated in France, whilst only 12 are being educated in England; that the expenses of 16 of the French pupils are being paid for by the Egyptian Government as against only 8 of the English pupils; and that the French Egyptian pupils are looked after by a French master, salaried by the Egyptian Ministry of Public Instruction, whilst the English Egyptian pupils have no such advantage; whether it is true, as stated in the same article, that last year out of a total of 9,095 pupils being educated at the schools in Egypt under the Egyptian Ministry of Public Instruction, 3,564 were being taught French and only 2,397 were being taught English; and that, though a number of English residents had subscribed funds to the amount of £170 to be spent on prizes for the best English scholars, Lord Cromer, who attended the first prize-giving meeting, had declined to attend the second meeting, or in any way to countenance or support the movement for encouraging instruction in the English language; and whether he can explain why the spread of British education in Egypt, as compared with that of French education, is attended with such difficulties and disadvantages?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): Her Majesty's Government have no reason to doubt the accuracy of the statement, but they have no information as to the number of Egyptian pupils which the Egyptian Government desires to have educated in France. It is not a matter in which Her Majesty's Government would interfere, so long as English is on the same footing as French as a subject of linguistic study and as a medium of instruction in Egypt, and this has been the case since 1889. The number of pupils learning English in Egpyt is on the increase, and according to the latest statistics in the possession of Her Majesty's Government, which, however, do not go later than December, 1892, there were at that time 2,660 learning English and 3,027 learning French. As regards Lord Cromer's alleged refusal to attend a prize-giving meeting, Her Majesty's Government know nothing of the circumstance. They are satisfied that he would not discourage the teaching of English in the Egyptian schools.

MR. SETON-KARR said that, in consequence of the hon. Gentleman's answer, he should call attention to the question on the Estimates, and move a Resolution.

COMMANDEERING IN THE TRANSVAAL.

SIR E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Under Secretary of State for the Colonies whether British subjects are still being commandeered for supplies of money and of goods, as stated in recent telegrams from Pretoria?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): The Draft Convention embraces exemption from both personal service and military requisitions; and Sir Henry Loch is asking in anticipation exemption from military requisitions, but no reply has yet been received from the South African Republic. The maximum amount that can be commandeered is to the value of £15.

SIR E. ASHMEAD-BARTLETT: Can the hon. Gentleman state whether it is a fact that these supplies of money and goods are commandeered under no regular assessment, but that the Field Cornet forms an arbitrary list?

SIR G. BADEN-POWELL (Liverpool, Kirkdale): Can he also state whether British subjects are alone called upon for money and goods; whether a distinction is not drawn between British subjects and citizens of the South African Republic?

MR. S. BUXTON: I cannot say how the requisition is made, but there is no distinction between British subjects and others as regards the law.

SIR E. ASHMEAD-BARTLETT: But it is an arbitrary list entirely at the mercy of the Field Cornet.

THE NAVAL MANŒUVRES.

MR. GOURLEY (Sunderland): I beg to ask the Secretary of State for War whether H.R.H. the Commander-in-Chief intends arranging (at given strategical points) for the movement and concentration of troops of all arms to co-operate with the Navy in the forthcoming Naval Manœuvres; if not, will he be good enough to assign reasons, seeing that this would be necessary in the event of threatened invasion?

THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): The suggested combination is not contemplated. The tactics of the Army and Navy are too distinct to admit of co-operation, except in a particular case, such as a definite invasion, when the forces of both arms would necessarily be ordered with reference to some special spot on the coast line.

SLAVE RAIDING IN NYASSALAND.

MR. J. A. PEASE (Northumberland, Tyneside): I beg to ask the Under Secretary of State for Foreign Affairs whether any arrangement has been made with Jumbé, a native chief in British Nyassaland, by which he undertakes to abolish slave raiding or slave trading in his territory, and whether he is now receiving, directly or indirectly, any subsidy; whether Her Majesty's Government have any information as to the way in which the arrangement is now being carried out; and whether slaves are being constantly raided and despatched under the British flag by Jumbé through Portuguese territory to the East Coast of Africa?

SIR E. GREY: A Treaty was made with Jumbé in 1889, under which he engaged to follow in all matters the advice of Her Majesty's Representatives. He receives a subsidy from the Administration of £200 a year, in return for which he cedes his Customs Dues. Mr. Johnston, up to the time of his leaving Nyassaland, spoke in the warmest terms of Jumbé's services, and expressed his conviction that ever since concluding the Treaty he had honestly tried to put down the Slave Trade, no slaves having ever been found in his dhows by Her Majesty's gunboats. The Acting Commissioner has, however, recently heard reports of slave raiding by Jumbé's people. He is investigating them, and giving the chief a warning.

FEES TO CROWN COUNSEL.

MR. POWELL WILLIAMS (Birmingham, S.): I beg to ask the Secretary to the Treasury whether he will agree to the Motion as to the fees paid to counsel employed on behalf of the Crown which stands on this day's Paper?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): I should be much obliged if my hon. Friend would put down his Motion for this Return for Tuesday next, as there has not been time to collect the views of the various Departments as to whether the Return can be given.

LEITRIM AND THE IRISH REPRODUCTIVE LOAN FUND.

MR. TULLY (Leitrim, S.): I desire to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that Leitrim is one of the counties specially entitled to the benefits of expenditure from the Irish Reproductive Loan Fund amounting to £66,000, and the Sea Coast and Fisheries Fund of £18,000, at present under the control of the Congested Districts Board; whether he is aware that there are in Leitrim 38 congested electoral divisions, with an area of 174,000 acres, and a population of 35,250; whether he can state what steps have been taken in the congested districts of Kiltubrid, Drumreilly, and Mohill, in South Leitrim, to expend the portion of these funds to which this county is entitled; and whether, in view of the numerous evictions which have taken place there, and the serious tax imposed by the construction of a light railway under the Tramways Act, passed by a former Liberal Government, he can state if the Congested Districts Board are prepared at present to make any expenditure in these districts to start relief works, encourage forestry and shelter plantations, and promote local industries, and thus give employment to the impoverished people?

MR. J. MORLEY: The amounts of the two funds referred to in the first paragraph are correctly stated, as are also the other statistics relating to congested districts in the County Leitrim. With regard to the third paragraph, I would observe that no portion of these funds is allocated for the purpose of benefitting particular congested districts. The funds are applicable to congested districts generally, and it is open to residents in such districts to make application for loans out of the two funds. No applications, however, have been received by the Congested Districts Board from the congested divisions of County Leitrim. The Board are prepared to consider any application or suggestion that may be made to them for the permanent improvement of the district referred to, but it would be contrary to the opinion entertained by the Board as to their functions to undertake relief works merely for the alleviation of temporary distress.

ELECTIONS UNDER THE LOCAL GOVERNMENT ACT, 1894.

MR. STRACHEY (Somerset, S.): I beg to ask the President of the Local Government Board when the Rules and Regulations for elections under the Local Government Act, 1894, will be issued; and if he is aware that until these Regulations are issued it is difficult, if not impossible, for County Councils to draw up a scale of costs for these local elections as directed by the Act?

*THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): The Regulations are now in course of preparation, and will be issued in ample time for consideration by County Councils, with a view to their fixing a scale of costs.

COREA.

SIR E. ASHMEAD-BARTLETT: I beg to ask the Under Secretary of State for Foreign Affairs whether, when the British Government abandoned their naval station at Port Hamilton, the Russian Government undertook not to occupy any port on the Japanese Sea?

SIR E. GREY: Full particulars with regard to the withdrawal from Port Hamilton will be found in the Parliamentary Paper, China No. 1, 1887. It will be seen from this correspondence that in the event of the English occupation of Port Hamilton ceasing Russia undertook not to take Corean territory under any circumstances.

SWAZILAND.

SIR G. BADEN-POWELL (Liverpool, Kirkdale): I beg to ask the Under Secretary of State for the Colonies whether he can now state that a new Convention in respect of Swaziland has been concluded with the Government of the South African Republic; whether that Convention is practically on the same lines as the Convention which expired in 1893; and what is the period of years for which the new Convention is to last?

MR. S. BUXTON: The existing Convention, that of 1893, has been extended for six months, but may be terminated earlier if the Swazis agree to the Organic Proclamation.

MERCHANT SHIPPING ACTS CONSOLIDATION BILL.

SIR G. BADEN-POWELL: I beg to ask the President of the Board of Trade whether he can state what progress has been made with the Merchant Shipping Acts (Consolidation) Bill, referred to a Joint Committee; whether he is aware that many important Amendments are being asked for in the Merchant Shipping Acts as they exist; and whether he will take steps to secure that the necessary amending legislation is considered in Parliament, with a view to its being eventually embodied in a complete Merchant Shipping Acts (Consolidation) Bill.

THE PRESIDENT OF THE BOARD OF TRADE (Mr. BRYCE, Aberdeen, S.): Very satisfactory progress has been made with the Merchant Shipping (Consolidation) Bill, and only a few points remain to be discussed by the Joint Committee. The Bill is purely a consolidation measure, and no amendment of the law can be undertaken in connection with it. The desirability of amending the Merchant Shipping Acts in various particulars has been for some time under the consideration of the Board of Trade and will continue to engage their most earnest attention, but at present I am not able to make any statement with reference thereto.

SCHEME FOR MITIGATING CRIMPING.

SIR G. BADEN-POWELL: I beg to ask the President of the Board of Trade whether, with a view to mitigating crimping and other evils incident to the discharge of British seamen in foreign ports, the scheme recommended by the Departmental Committee in 1893 is now to be put to the test in the Port of Dunkerque; and, if so, what is the period for which it will be continued; and will Her Majesty's Consul be specially instructed to watch the experiment and report thereon?

MR. BRYCE: Yes, Sir; arrangements have been made to put in force at Dunkerque the scheme to which the hon. Member refers, as an experiment, for 12 months. At the end of that period I hope it may be found possible to continue and possibly to extend the scheme, and Her Majesty's Consul will certainly be asked to watch and to report upon the experiment.

THE CASE OF THE "HELVETIA."

MR. MACDONA (Southwark, Rotherhithe): I beg to ask the President of the Board of Trade whether he is aware that on Saturday last, 7th instant, Mr. T. W. Lewis, Stipendiary Magistrate, gave Judgment in the Town Hall at Cardiff upon the abandonment of the *Helvetia*, in which he strongly animadverted upon the conduct of the captain in prematurely abandoning his ship, and sentenced him to two years' suspension of his certificate, and at the same time severely censured Mr. Varley, the owner of the ship, which he stated was an old ship, 29 years old, purchased for £5,000 after being laid up for 12 months; and that he immediately insured her for a sum much in excess of her cost and value; whether he is aware that, without subsequent examination, survey, or repair the owner caused her to be immediately sent to sea; that within five days she had drifted to a position of great danger on the coast of Cornwall; that although she signalled for tugs, and the fact was telegraphed and re-telegraphed to Mr. Varley's agents and to Mr. Varley, no notice whatever of these telegrams was taken; and that, after 12 hours, she was ultimately picked up by tugs and towed into Cardiff with 15 feet of water in her hold, when she was surveyed, in the opinion of the Court, in a very superficial manner, and inefficiently repaired; whether he is aware that increased insurances were again then effected on her, one being effected at a high rate of premium by Mr. Varley's instructions; that she then put to sea again, in an unseaworthy state, and within three days was abandoned under suspicious circumstances, and is supposed to have ultimately foundered; and whether the Board of Trade propose to take further proceedings in this case, and adopt such further measures as will conduce to the greater safety of our sailors' lives whilst at sea?

MR. BRYCE: Yes, Sir; my attention has been called to the circumstances of the case of the *Helvetia*. The statements in the question convey the substance of the decision and observations of the Stipendiary Magistrate, although as yet I have only a newspaper report. The attention of the Board of Trade is being given to the case, which has been referred to Counsel for their opinion. The Board will carefully consider what, if any, further preceedings should be taken in the matter.

THE LIMERICK ASSIZES.

MR. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to the proceedings at the Limerick Assizes last week; whether he is aware that Mr. Justice Holmes, after trying three cases in all of which the jurors acquitted the prisoners, advised the Crown Prosecutor not to proceed further with criminal trials at these Assizes, and stated that clearer cases were never brought into any Court than those upon which acquittals had taken place; and whether, in view of the fact that the Representative of the Crown, acting with the approval of Mr.

Justice Holmes, entered a *nolle prosequi* in the remaining untried cases, he intends to take any action on the statement of the Judge that, in his opinion, it would be a great deal better that no prosecutions should take place in Limerick than that there should be prosecutions ending in a failure of justice such as had occurred.

Mr. J. MORLEY: Paragraphs 1 and 2 state the facts with substantial accuracy. The cases in which the three acquittals took place were—(a) one in which a man was charged with stealing feathers; (b) a case in which an old man retaliated on boys, who threw stones at him, by throwing one which rebounded off a window and struck a little girl; (c) and a threatening letter case. The threatening letter was alleged to have been written by one blacksmith to another on account of the occupation of a forge and three acres of land. Paragraph 3: Entering *nolle prosequis* in the remaining cases in which the Attorney General had directed prosecutions and in which the Grand Jury found bills was a step taken by the prosecuting counsel without authority. The Irish Executive can neither sanction nor act on the course pursued at Limerick.

Mr. SEXTON (Kerry, N.): I wish to ask the right hon. Gentleman if it is the fact that the Judge stated that these cases were of an unimportant character, and also if he stated that the county was in a fairly satisfactory state, and whether it is correct to say of the Assizes generally that the Judges have found that the Police Reports as well as the Calendars present satisfactory evidence as to the state of crime in Ireland, and that no Judge, except Mr. Justice Holmes, has found fault with the action of any Jury?

Mr. T. W. RUSSELL (Tyrone, S.): Before that question is answered will the right hon. Gentleman permit me to ask, is Mr. Justice Holmes correctly reported when he is reported as saying,

> "that he would say, and say deliberately, that it would be a great deal better that no prosecutions should take place in Limerick than that there should be prosecutions ending in a failure of justice such as had occurred there that day"?

Mr. J. MORLEY: Mr. Justice Holmes is reported, and I presume correctly, to have used that language.

In answer to my hon. Friend, it is quite true that the Judges generally, without exception in fact, have described the condition of affairs on the circuits they have to go as satisfactory. I suppose the hon. Member for South Tyrone, by quoting from Mr. Justice Holmes, implies that we ought to resort to some other method of procedure. If the hon. Member is prepared to go to Parliament, to the House of Commons, and ask it to censure us for not proclaiming County Limerick because in three extremely trivial cases there has been a failure of justice, I have only to say he is quite welcome to ask the House of Commons to do it.

ACCIDENTS AT UFFINGTON STATION.

Mr. WROUGHTON (Berks, Abingdon): I beg to ask the President of the Board of Trade whether, having regard to the evidence and verdict given at the inquest on Gerald Richings, who was recently killed at the Uffington Station of the Great Western Railway, and also to the long series of disasters at this station, he will direct a public local inquiry to be held by the Railway Department of the Board of Trade?

Mr. BRYCE: A Memorial on this subject has recently been presented to me. An Inspecting Officer of the Board of Trade will be instructed to visit the locality and report. Before doing so he will communicate with the Memorialists and the Railway Company.

REVISION SESSIONS IN COUNTY CAVAN.

Mr. YOUNG (Cavan, E.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he is aware that the Parliamentary voters in the districts of Ballyjamesduff, Killanaleck, Virginia, Mountnugent, and Stradone, in the County of Cavan, are obliged at great inconvenience to attend Revision Sessions at Bailieborough, a distance of about 30 miles from their homes; and whether, for the convenience of these districts, it would be possible to establish a Revision Court at Ballyjamesduff in the centre of these districts, in which at present the voters are so much inconvenienced?

Mr. J. MORLEY: The Lists of Parliamentary voters for the first three polling districts named are revised at Bailieborough, and the greatest distance from

Bailieborough to any part of these three districts is about 15 miles. The Lists for the two other districts named are not revised at Bailieborough. A Revision Court was held at Ballyjamesduff in 1885 and 1886, but was then discontinued on the representation of the County Court Judge. If considered desirable this Court could be re-established, but it would not be practicable to attach to it the district of Mountnugent, which lies in another constituency.

TELEGRAPHIC COMMUNICATION BETWEEN CANADA AND AUSTRALASIA.

Sir G. BADEN-POWELL: I beg to ask the Secretary to the Admiralty whether he can state that any, and if so what, action has been taken in regard to a thorough survey, in consequence of the resolution assented to by the Colonial Conference on 6th May, 1887, that the connection of Canada with Australasia, by direct submarine telegraph across the Pacific, is a project of high importance to the Empire, and every doubt as to its practicability should without delay be set at rest by a thorough and exhaustive survey; and whether he can state whether any, and if so what, surveys of the bed of the Pacific Ocean have been made by any of Her Majesty's ships since those recorded by H.M.S. *Challenger*, of a character that would be directly of service in determining the question of a trans-Pacific cable?

The SECRETARY to the ADMIRALTY (Sir U. Kay-Shuttleworth, Lancashire, Clitheroe): Soundings were taken by H.M.S. *Egeria* during a period of about 2½ years from 1888 to 1890 between the North Cape of New Zealand and the Phœnix Islands, about 200 miles south of the Equator; and the positions of several islands on that line were fixed, and some were surveyed with a view to determining their suitability for cable stations. This was done in the ordinary course of Hydrographic Survey, in accordance with communications from the Admiralty to the Colonial Office. The distance between the extreme points of the area examined is over 2,000 miles.

IRISH LAND NEAR THE SHANNON.

Mr. TULLY (Leitrim, S.): I beg to ask the Secretary to the Treasury whether he is prepared to state the date on which the Irish Board of Works let to Mr. John Clyne the portion of land situated at Jamestown, near the Shannon, and which is vested in them; what were the terms on which the letting was made and the amount of rent since received from Mr. Clyne; and whether he is prepared to recommend that the Board of Works furnish an explanation of the grounds on which they rejected the application of Mr. Thomas Butler for this land?

The SECRETARY to the TREASURY (Sir J. T. Hibbert, Oldham): The date from which it is proposed that the yearly letting shall run is the 1st May, 1894. The terms are (1) a rent of 30s. per annum over and above all rates and taxes; (2) premises and fences to be kept in good order and repair; (3) right of way to the sluices for the sluicekeeper and for carts to be given; (4) land not to be sublet. No rent has yet been received, as it is not due till 1895. With regard to the comparative eligibility of the two persons as tenants, I could not properly add to what I stated on the 10th May last.

FEVER AT MALTA.

Sir SEYMOUR KING (Hull, Central): I beg to ask the Secretary of State for War whether his attention has been called to the fact that fever has been of a fatal character lately prevalent in Malta, and that both the Naval and the Military Forces have suffered losses in consequence; and whether he will order an investigation into the sanitary condition of the huts which were sent out for use in the Crimea, and, though long ago condemned, are still used as quarters, and also into the condition of the sub-soil of the ground on which they are placed?

Mr. CAMPBELL-BANNERMAN: There were in the two past winters outbreaks of enteric fever at Malta, which caused together 92 admissions to hospital and 25 deaths. Inquiry into the cause led to the conclusion that drinking tank water was probably the origin of the evil. Aqueduct water was substituted for drinking purposes with good results. As to simple continued fever the cases have been below the average number. Inquiries have been made as to the huts in use by the troops; but according to the last Sanitary Report, their condition was satisfactory. There are no Crimean huts at Malta.

EUROPEAN RAILWAY STAFF IN INDIA.

SIR **SEYMOUR KING**: I beg to ask the Secretary of State for India why the benefit of the exchange compensation allowance is denied to the European railway staff in India?

*THE **SECRETARY** OF **STATE** FOR **INDIA** (Mr. H. H. FOWLER, Wolverhampton, E.): The extension of the benefit of the exchange compensation allowance to *employés* of the Guaranteed Railway Companies was sanctioned by the Secretary of State in Council in April last, and I understand that the Government of India have taken the necessary steps for giving effect to this sanction.

THE COLONIES AND THE NEW ESTATE DUTIES.

MR. **GIBSON BOWLES** (Lynn Regis): I beg to ask the Under Secretary of State for the Colonies whether, since the introduction into the Finance Bill of the new clause, proposed by Mr. Chancellor of the Exchequer, affecting Estate Duties on property situate in the Colonies, he has received any communication relative thereto from any of the official representatives of the Colonies in this country; and, if so, whether those representatives have expressed themselves as satisfied that the clause meets the objections to these duties as originally proposed, which were embodied in the Colonial remonstrance of 12th June; and whether he will lay upon the Table of this House any correspondence relative to this subject which has passed between any representatives of the Colonies and himself?

MR. S. **BUXTON**: No communication was received from the official representatives of the Colonies in this country since the introduction into the Finance Bill of the new clause proposed by the Government affecting Estate Duties on properties situate in the Colonies. A letter was, however, received from Sir C. Tupper on June 30th, which will be laid upon the Table of the House. The letter of the Agents General has already been laid and circulated.

MR. **GIBSON BOWLES**: Do I understand that the letter of Sir Charles Tupper will be laid on the Table?

MR. S. **BUXTON**: Yes, Sir.

COLONEL EDWARD MITCHELL, R.E.

MR. **RENTOUL** (Down, E.): I beg to ask the Secretary of State for War if he will inform the House whether any official complaint has been received at the War Office from Colonel Edward Mitchell, Royal Engineers, retired, reporting that when on the 28th May last he entered the War Office on his way to the Military Secretary's Levée Waiting Room he was twice wilfully obstructed, and once technically assaulted by a pensioner soldier War Office messenger, though he pointed out he was about to attend the levée, and whether he is aware that the gallant officer called in a policeman in order to obtain admission; and, by whose orders and directions, and why, Colonel Mitchell was thus interfered with?

MR. **CAMPBELL-BANNERMAN**: The office regulation is that when a visitor calls to see any official he is shown into the waiting-room, and his name is sent to the official, who either comes to see him or asks him to come to his room. Colonel Mitchell appears to have resented the application of this rule to him. The regulation seems to be a very necessary and proper one.

INDIAN STAFF COLLEGE.

MR. **RENTOUL**: I beg to ask the Secretary of State for India why it is that officers of the Indian Military Service are discouraged from competing for the Staff College by being placed on the English rate of pay during their residence at the college, thereby being subjected to the loss of nearly 50 per cent. of the pay which they would otherwise receive.

*MR. H. H. **FOWLER**: Officers of the Indian Military Service are, while at the Staff College, on the same footing as to pay and allowances as officers of the British Army. Those who are successful in competing at the examinations held in India are allowed to travel at the public expense from and to India. There is no reason to suppose that officers are discouraged from competing for admission by the rates of pay which they now draw.

HOLMFIRTH COUNTY COURT.

MR. HENRY J. WILSON (York, W.R., Holmfirth): I beg to ask the Attorney General whether he is aware that during the 12 months ending 31st May, 1894, his Honour Judge Cadman has only attended the County Court six times—namely, on 12th July, 7th October, 6th December, 31st January, 7th March, and 2nd May; that on 7th October the Court opened at 11.20, and on that day, as well as on the 7th March, it was, after an interval for luncheon, adjourned before three o'clock; whether he is aware that on each of the six sittings the Court has been adjourned with some case or cases part heard; and that it has been a common occurrence for contested cases not to be disposed of before the third sitting after they are entered; whether it is prescribed by Statute that, unless the Lord Chancellor has consented to the contrary, a Court shall be held at least once a month in each Court district; whether he can say if the Lord Chancellor has consented to longer intervals for the sittings of the Court at Holmfirth; and whether, if the Lord Chancellor has so consented, some steps can be taken now to provide a remedy for the great loss of time and inconvenience now suffered in the Holmfirth district?

*THE ATTORNEY GENERAL (Sir J. RIGBY, Forfar): I believe that the dates of the sittings of the Court during the period mentioned in the question are correctly stated, except that, according to my information, the 4th of October should be substituted for the 7th of that month. On that day, after dealing with cases in Chambers, the Judge sat in Court at 11.20, and a case in which the Holmfirth Local Board was interested was continued, and at about 2.50 was adjourned to Huddersfield, as there were no law books at Holmfirth. At Huddersfield the hearing was resumed at 3.40, and the Court rose at 5.45. At the sitting of the 7th of March 27 cases were disposed of, and one case part heard and adjourned. I am informed that it is not a common occurrence for contested cases to extend to a third hearing, and that the Holmfirth Local Board case is the only case in which this has occurred. The sittings of Court bi-monthly was, I am informed, sanctioned by the Lord Chancellor in 1884 on the ground that the business of the district was very small. So far as my information extends, there has not been any great loss of time or inconvenience suffered in the Holmfirth district.

MR. H. J. WILSON: Will the hon. and learned Gentleman inquire of litigants as well as of Court officials?

SIR J. RIGBY: I am not in a position to make further inquiries.

THE BALFOUR COMPANIES.

SIR E. ASHMEAD-BARTLETT: I beg to ask the Attorney General when it is intended to undertake proceedings against the persons, other than Mr. Jabez Balfour, who were also responsible for the management of the companies in which he was concerned?

*SIR J. RIGBY: I may reply to this question by saying that it would not be in the interest of justice that any definite answer should be given.

SIR E. ASHMEAD-BARTLETT: Is it not a fact that the Papers necessary for these proceedings have been in the hands of the Law Officers of the Crown for fully eight months?

*SIR J. RIGBY: I cannot answer that question definitely, because eight months ago would carry us back to the time of my predecessor in office. He, however, gave directions in the matter which are being acted upon, but my answer to the preceding question must also be taken to apply equally to this one.

THE AGED POOR COMMISSION.

MR. LOGAN (Leicester, Harborough): I beg to ask the Chancellor of the Exchequer if he can afford the House any information as to the probable date on which the Report of the Aged Poor Commission will be in the hands of Members; and if he can take steps to hasten the presentation of the Report?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): I am informed that the Commission are now engaged in the consideration of their Report. Frequent meetings are being held; but the Chairman is not at present able to say when the Report will be issued.

OVER-PAYMENT OF INCOME TAX.

MR. RENSHAW (Renfrew): I beg to ask the Chancellor of the Exchequer whether his attention has been drawn to the printed edition (1886) of General Instructions to Surveyors of Taxes, page 45, paragraph 293, in which it is stated that persons desiring to appeal under the 133rd section, as amended, may do so on giving notice at any time within the year following the year of assessment to which the appeal relates; whether a claim made in respect of over-payment of Income Tax for the year 1892-3 might be made and admitted up to 5th April, 1894; and whether it is the case that the date within which claims are admitted varies in different localities; and, if that is so, whether he will make provision in the Finance Bill by which the date up to which claims can be admitted shall be exactly the same throughout the United Kingdom?

*SIR W. HARCOURT: The words of the Instructions are correctly quoted. The law directs that the claim shall be made "within, or at the end of the year current." The Supreme Court of Judicature interprets these words as meaning within the shortest time after the end of the year that is reasonably possible. The decision as to what is a "reasonable" time in each individual case is left to the discretion of the District Commissioners, who, as the hon. Member no doubt knows, are altogether independent of the Executive Government. Any hard-and-fast date would operate against those appellants whose cases take the longest to prepare. The object of the Board in giving the Instructions quoted is to prevent their officers raising any objection before the District Commissioners, on the score of time, to claims presented within 12 months.

MR. RENSHAW: Cannot the right hon. Gentleman answer more fully the last paragraph of the question?

SIR W. HARCOURT: I have already said that the decision as to what is reasonable time in each individual case is left to the discretion of the District Commissioners, who are not under the orders of the Executive Government, but are specially appointed to be independent of the Executive.

MR. RENSHAW: But does not the admission of the claim rest with the assessor, and do not the dates adopted vary in different parts of the United Kingdom?

*SIR W. HARCOURT: I do not understand that the assessor has anything to do with the matter. The dates may vary, as different sets of Commissioners may take different views of what is a "reasonable time."

MR. BIDDULPH (Herefordshire, Ross): I beg to ask the Chancellor of the Exchequer whether the Inland Revenue Department can devise some more easy and expeditious method for making remissions of overpaid Income Tax, more especially to persons of small means, who are at present subjected to very great inconvenience and delay under the existing system?

SIR W. HARCOURT: This matter is receiving the most careful consideration of the Inland Revenue authorities, as was stated by the Secretary to the Treasury on Tuesday last. They have been asked to consider whether any more easy and expeditious method can be devised, and I understand that with this object they are looking into a large number of cases which the hon. Member has, at their request, forwarded to them for inquiry. Everything possible will be done to remove the inconvenience complained of.

THE COURSE OF PUBLIC BUSINESS.

SIR A. ROLLIT (Islington, S.): I beg to ask the Chancellor of the Exchequer whether, and when, it is intended to proceed with the Equalisation of Rates Bill?

SIR W. HARCOURT: I am not able to make any reference to the further business of the House until the Debate on the Finance Bill is concluded.

SIR M. HICKS-BEACH (Bristol, W.): May I ask the Chancellor of the Exchequer whether he intends to take a Vote on Account, and, if so, when?

SIR W. HARCOURT: The Vote on Account must be taken by the end of the month. I understand that it must be concluded by the 1st August.

*SIR M. HICKS-BEACH: It would be to the convenience of the House if the right hon. Gentleman could tell us whether he proposes to take Supply tomorrow or the Finance Bill.

SIR W. HARCOURT: I propose to proceed with the Finance Bill tomorrow.

REGISTRY OF DEEDS, DUBLIN.

MR. T. M. HEALY (Louth, N.): I beg to ask the Secretary to the Treasury if he can give any assurance that the post of chief clerk in the Registry of Deeds, Dublin, will not be revived, or any similar post created, so long as the registrar is assisted by two deputies?

SIR J. T. HIBBERT: I am not aware of any intention of increasing the establishment of the Registry of Deeds, Dublin, and any such proposal would be very closely scrutinised at the Treasury before it received the sanction of the Board. Beyond this, I can give no pledge which might tie the hands of the Government in the event of a future re-organisation of the Department.

THE NAVAL MANŒUVRES.

MR. GOURLEY: I beg to ask the Secretary to the Admiralty if he can, without inconvenience to the Public Service, inform the House how many and what type of vessels are to be employed in the forthcoming Naval Manœuvres; whether the squadrons are to act from a supposed enemy's coast, say that of France or Holland, or, as on former occasions, only such coasts and harbours of the United Kingdom as are already known to the officers; whether experiments are to be made in coaling all types of vessels at sea after leaving port, or whether when supplies are needed all are to return for fuel; whether the squadrons are to be exercised in a manner such as would attach to the responsibilities of the Fleets in the Channel, and Reserve, and Mediterranean if engaged in hostilities involving the active employment of the latter; and if all the vessels are to have their full complement of deck and engine-room hands, and how many men of the Coastguard and first and second-class Naval Reserves are to be sent afloat?

SIR U. KAY-SHUTTLEWORTH: About 100 vessels of various types, including torpedo boats, are to take part in the Manœuvres. My hon. Friend in his second paragraph cannot have been aware that the course which he appears to suggest would hardly be consistent with that careful regard for the susceptibilities of friendly Powers which the Admiralty always desire to observe. Experiments on coaling at sea are not to be a special feature this year. The answer to the fourth paragraph is: Yes, so far as this is applicable to the general scheme of the Manœuvres. All the vessels will have their full complements. The usual number of the Coastguard (about one-half) will be employed. And Royal Naval Reserve men have been allowed to volunteer to the number of 500.

NAVAL TRAINING SHIPS.

MR. ROUND (Essex, N.E., Harwich): I beg to ask the Secretary to the Admiralty if it is intended to establish further training ships for Her Majesty's Navy; and, if so, whether the claims of the eastern coast and the advantages of Harwich harbour will be duly considered in deciding on the position of such ships?

SIR U. KAY-SHUTTLEWORTH: There is at present no intention of establishing any more stationary training ships, but should this be done the advantages of Harwich as a station will be duly considered with those of other ports.

MR. ROUND: Where is H.M.S. *Northampton* to be stationed?

SIR U. KAY-SHUTTLEWORTH: It will not be stationed at any particular port, but will visit various ports throughout the United Kingdom.

MANCHESTER TELEGRAPHIC STAFF.

MR. SCHWANN (Manchester, N.): I beg to ask the Postmaster General whether he has considered the Petition submitted to him by the Manchester telegraph staff (male) at the end of last year; and whether he can concede the claims of the petitioners for abolition of classification, and improved rates of pay?

THE POSTMASTER GENERAL (**Mr. A. MORLEY**, Nottingham, E.): The Memorial in question from Manchester is similar to one which was received from several of the larger offices in 1892, and contains the same petitions—namely, for the abolition of classification, and for improvement in the scales of pay. Those petitions were refused by my predecessor, and I see no grounds for altering his decision. I am satisfied that the abolition of classification would not only be injurious to the efficiency to the Service, but would be directly of the disadvantage of the most deserving portion of the staff.

I may add that the scales of pay were fixed so lately as 1890; they are sufficiently attractive to induce large numbers of candidates to seek admission to the Service, and there is, therefore, no justification for asking Parliament to sanction any further increase of the already heavy expenditure.

ORDERS OF THE DAY.

FINANCE BILL.

CONSIDERATION. [SECOND NIGHT.]

Bill, as amended, further considered.

SIR R. WEBSTER (Isle of Wight) moved a new clause, the object of which was to enable the Court to vary deeds of settlement in so far as it might think the settlement rendered unjust by the incidence of the Estate Duty. If the Chancellor of the Exchequer or the Attorney General would be good enough to look at the provisions inserted in the clause—namely,

> "The Court may thereupon determine how, as between the persons interested under the settlement, the payment of such duty should, having regard to the interests of such persons, be provided for, and may make such variations and additions in and to the trusts and powers contained in the instrument settling the property as may be necessary for carrying such determination into effect,"

he thought they would admit it was only fair that an arrangement of this kind should be made. When the question was raised in Committee the Chancellor of the Exchequer seemed to be under a slight misapprehension that the position of the Exchequer might be endangered. Seeing that since these settlements were drawn up much heavier duties had been imposed, surely the Court ought to have power, on the complaints of the persons interested, to vary the provisions. The amount of the tax itself would in no way be injured. The arguments in favour of the clause were apparent on the face of it, and he ventured to submit that they were reasonable, and only the natural corollary of the creation of a state of things never contemplated when the settlements were drawn up. Further than that the Court would not interfere, unless it was satisfied that the variation would be in the interests of all parties.

Mr. A. Morley

New Clause—

(Power of court to vary settlements.)

> "Any person who, by an irrevocable instrument effected before the commencement of this part of the Act, has settled any property may, if Estate Duty has not already been paid in respect thereof, apply to the High Court in the manner directed by Rules of Court to have it determined, and the Court may thereupon determine how, as between the persons interested under the settlement, the payment of such duty should, having regard to the interests of such persons, be provided for, and may make such variations and additions in and to the trusts and powers contained in the instrument settling the property as may be necessary for carrying such determination into effect."—(*Sir R. Webster.*)

Clause brought up, and read the first time."

Motion made, and Question proposed, "That the Clause be read a second time."

SIR W. HARCOURT said, that though it was true the clause did not affect the Revenue, it involved larger interests. It raised the whole question whether settlements made in the past should be re-opened and re-cast.

SIR R. WEBSTER: Only with regard to the new duties.

SIR W. HARCOURT said, that that was a serious question, so serious that he was not prepared to face it. Besides, it was a claim which might be raised wherever any particular tax affected the interest of a person, while it might largely affect the settlements by which that person was bound. The proposal, indeed, was so revolutionary that he could not recommend the House to adopt it. He was surprised that it should be made from such a quarter. Not only would it abolish settlements altogether, but every person bound by a settlement would desire to get rid of the burden. The aid of the Chancery Court would be invoked, and all the beneficiaries under the settlement would be made parties to the suit. The result would be universal and expensive litigation. He could not recommend the House to accept the clause.

VISCOUNT CRANBORNE (Rochester) confessed that he heard with wonder the tremendous care exhibited by the right hon. Gentleman for the sanctity of settlements.

SIR W. HARCOURT: I would much rather abolish them outright than do it in this way.

VISCOUNT CRANBORNE said, he could not understand why the right hon. Gentleman should prefer to abolish them outright than to do substantial justice according to the wish of the settlor during his lifetime. The right hon. Gentleman was not present when he raised this point in Committee. The Solicitor General, who was then in charge of the Bill, replied that the question largely turned on the fact that the Court could not be expected to know what the wishes of the dead settlor were. Now, according to the right hon. Gentleman, they were no longer to trust even so impartial a tribunal as the High Court. The proposal contained in the Amendment was a very modest proposal. After all, the Chancellor of the Exchequer must admit that his principal interest had been care for the Exchequer, and the Exchequer would not suffer a single sixpence by this proposal. When new burdens were thrown upon the various portions of a settlement, which might entirely vitiate the wishes of the settlor, and if the settlor was actually living and desired to give his evidence before the Court, why should he not be allowed to do so if the Court thought it right? The Court would be absolutely impartial, and he did not imagine the cost would be great. It very often happened that a man whose estate consisted partly of realty and personalty, left the realty and a small sum of money enough to work the landed property to one son and the personal property to the other son. Enter the Chancellor of the Exchequer with his aggregation, and so on, which the settlor never expected, and thereupon the son with the landed property found the little balance of money which he was going to work the property with, on account of the duty he had to pay, would be absolutely useless for that purpose. The intention of the settlor was that the landed property should go to one son with just enough money to work it, and the personal property to the other. [MR. H. H. FOWLER: That would be a will.] It might be a settlement, and it was quite obvious that in such a case the settlement ought to be re-arranged so that the son with the landed property should not suffer so materially at the hands of the Chancellor of the Exchequer as to make it impossible for him to work the property.' If that was true with regard to a settlor who was already dead, it was doubly true with regard to a living settlor, because he could be consulted and could tell what were his wishes. It appeared to him perfectly absurd for the Chancellor of the Exchequer to talk about the sanctity of settlements when he was varying, in a most material degree, the effect of settlements by the enormous taxation which he was suddenly imposing. They were not by this clause in any way injuring the sanctity of settlements, but were trying to compensate for the inequality which the Chancellor of the Exchequer would introduce, and they proposed to vest the power to remedy that inequality in a perfectly impartial tribunal, which would not be expensive because it would not be a contested matter, but one of friendly arrangement only requiring the authority of the Court to give it practical effect.

*MR. H. H. FOWLER said, the noble Lord defended the sanctity of settlements, and at the same time advocated the introduction of a principle which would leave the Court to set aside, modify, or alter a settlement on the application of any one of the parties interested.

VISCOUNT CRANBORNE: Not on the application of any one of the parties.

*MR. H. H. FOWLER said, that practically every one of them would have to be before the Court. Whoever initiated the procedure, that would be the practical result. What he did not quite understand was where the injustice would arise in the practical working of the Bill. The noble Lord ventured to use the word settlor in one sense, and he ventured to interrupt the noble Lord and use it in another. The settlements to which the noble Lord had alluded as settlements were made by will. The noble Lord put the case of a testator leaving his real estate and the residue of the property to one son, and leaving his personal estate to another son, and then, said the noble Lord, injustice would be inflicted on the elder son, in consequence of having to pay out of the revenue the entire Estate Duty, whether graduated or not. That would not be so as a matter of fact, between the two properties. After the passing of the Act the testator might alter his will. The will did not come into effect on the date on which it was made. What were the nature of these settlements? In the overwhelming majority of cases they were marriage settlements upon the consideration of marriage, in which property belonging to the gentleman and lady were both put into the settlement, and for the benefit of both. Where did the injustice come in? The settlement case was provided for under Clause 14, which said—

> "In the case of property which does not pass to the executor as such, an amount, equal to the proper rateable part of the Estate Duty, may be recovered as follows—namely:—
>
> > By the person who being accountable for, or authorised or required to pay, the Estate Duty on any property, has paid such duty from the person entitled to any sum charged on such property, whether as capital, or as an annuity or otherwise, under a disposition not containing any express provision to the contrary."

Therefore, in the Bill as it now stood there was a provision for apportioning the duty—namely, where, under existing settlements, property had been charged with an annuity, or with portions of the settlement, made long before this Act was contemplated, and where possibly some injustice might be assumed to accrue to the parties interested in that settlement if the principal beneficiary was called upon to pay the whole of the Estate Duty and was not able to recover any part of it from the persons entitled. Clause 14 amply provided for such cases as that. That was the provision which was contained in the Bill for existing settlements; settlements made after the date of the Bill would contemplate, of course, the provisions of the Bill and provide accordingly. It could not apply to wills, therefore they were simply dealing with existing settlements, and he would submit that ample protection was given in Clause 14. Look at the precedent they were going to set! He was in favour of marriage settlements. To some extent they were provisions for daughters against the possible future losses of the husbands with whom they might marry, and he was not in favour of stopping that mode of a father providing for his daughter. An executed instrument could not now be set aside without the consent of everybody *sui juris;* but the noble Lord proposed to break down that safeguard. He proposed that a Chancery suit might be commenced in order to ask the Court to decide who was the proper person by whom duty should be paid. The remedy would be far worse than the disease. No general principle could be laid down to guide the decisions of the Court, and to attempt to make the Court of Chancery a sort of Controller General of all the provisions of settlements in this Kingdom would be for Parliament to vest in that quarter a dispensing power which he thought the Chancellor of the Exchequer was right in saying would be fatal to the existence of settlements altogether. He quite agreed with the noble Lord that as far as finance was concerned the Exchequer would get the money. On grounds of public policy, and wishing to maintain the sanctity of settlements, he should vote against this clause, and should follow strictly the precedent set in 1853 with reference to the Succession Duty where, when a new tax was imposed, no such proposal as this was made or sanctioned by the Legislature.

*SIR M. HICKS-BEACH (Bristol, W.) said, he could not profess to be a lawyer. He consequently approached this question from the point of view of a layman, and he did not see anything in the proposal which was nearly so great an interference with settlements as had been already sanctioned by Parliament long ago in the Settled Land Acts. What did those Acts allow? They allowed the life tenant of an estate to sell the estate and to convert it into money to be invested in certain ways by the trustees. The whole object of the original settlement was probably to keep the land in the family, and this might be changed entirely under the Settled Land Acts, and yet the right hon. Gentleman who had just sat down talked of this proposal as if it could be compared with such a vital change as that to which he had referred. What was the proposal? It dealt solely with existing settlements. Practically it dealt, he imagined, almost entirely with marriage settlements, with regard to which the settlors were to come to the Court and ask the Court, having regard to the very large additional burden placed upon settled property by this new taxation, so to vary the settlement as to make the payment of these duties fair as between the beneficiaries of the settlement. The right hon. Gentleman said that point was met by Clause 14. It was not. All that Clause 14 did was to enable the person on whom the real property was settled to deduct from the person receiving any sum charged on that property the proportionate amount of the Estate Duty which was allocated to that sum under the provisions of this Bill. But he said that where existing settlors who had made an irrevocable settlement went to the Court and said they desired, looking to this new taxation imposed, to vary the settlements so as to make them what they would themselves have made them if they could have foreseen this taxation, that such a proposal was a fair proposal, and was as slight an interference with the law of settlements as any he could conceive. It was the commonest thing in marriage settlements, with regard to landed property, to make some such arrangement as this: a jointure reserved for the wife charged on the property; portions to be raised for younger children by trustees out of that property, and the property itself so charged was left to the eldest son. But now, under the system of charging by aggregation and graduation on the principal value first introduced into their system of taxation by the Chancellor of the Exchequer, that property left to the eldest son, so charged, would be taxed far more than it would have been under the law existing when the settlement was made. Could the right hon. Gentleman not conceive that under such circumstances the settlors, if they could have foreseen this taxation; would not have charged the property with so large a jointure and so large portions to the younger children, and in all fairness they might come and ask the Court that at any rate the younger children might bear a larger proportion of this new taxation than they would have to bear under the provisions of Clause 14. The Chancellor of the Exchequer and the Secretary of State for India had referred to the precedent of the Succession Duty Act of 1853 as if it was necessarily to bind them in this matter. They had said that a fresh tax was imposed upon realty by that Act, and yet no proposal was ever made for allowing the settlors of estates on which that new duty was charged to obtain any such alteration in the settlements as was proposed by this clause. The duty imposed by the Succession Duty Act of 1853 was a very small duty indeed when compared with the taxation imposed by this Bill, because, in the first place, it was taxation merely on the life interest of the person taking the estate, and, in the second place, it was not a graduated tax at all, whilst the very argument by which this Budget was defended was the enormous increase of taxation on realty which would result from these two principles of graduation, and of charging estates according to their capital value, which for the first time had been introduced with regard to real property by the Chancellor of the Exchequer. It did seem to him that nothing could be more safely guarded than the proposal of his hon. and learned Friend. In the first place, nothing could be done without the application of the settlors themselves. The settlors must be alive, and must themselves apply to the Court. In the second place, the only settlements to which the clause applied were existing settlements made before the passing of the Act. Of course, after the Bill became law it would be open to settlors to frame any new settlements accordingly; and, lastly, it rested upon the Court entirely so to interpret this clause as to make the incidence of the new duty, with its heavy taxation, fair as between the different beneficiaries of the settlement. The Court would be guided in that taxation by the provisions of this clause, and by the wishes also of those very persons who made the settlement, and who would come before the Court to say they would not have made it in its present shape if they could have foreseen this taxation. He very much regretted that the Chancellor of the Exchequer, as he thought, in this matter had departed from the position he seemed willing to assume when this proposal was first made in Committee in the Bill, and if the clause were pressed to a Division he should certainly vote for it.

MR. HENEAGE (Great Grimsby) said, the Chancellor of the Exchequer had very greatly exaggerated this Amendment when he had said that he would just as soon see settlements done away with altogether. This was simply a question where those who had already made irrevocable settlements, and not having foreseen the present legislation, desired in their lifetime to remodel those settlements with the consent of the Court. He thought it was rather an extraordinary argument for the right hon. Gentleman to say that this would be throwing a great deal of work into the hands of the lawyers. If ever a Bill was brought forward in the House of Commons which might be entitled "A Bill for the promotion of the interests of the legal profession" it was this Bill. He did not think that was a sound argument at all. No persons in their senses would go before the Court unless they had evidence beforehand that the beneficiaries under the settlement would not oppose the application. Then as to having a whole array of lawyers, they could apply to the Judge in Chambers, and having got the consent of the parties to the settlement, the matter could be arranged in half-an-hour without any lawyers at all. He should certainly support this clause if it went to a Division. Settlors would not have made the settlements in the form they had could they have known that this legislation was to take place, and they ought to be allowed to apply to the Court to have permission to revise their settlements in a manner that was equitable, and of which they would be the best judges. He denied that this question only affected marriage settlements. It affected entailed settlements as well, or, it might be, even partnership settlements. But whatever they might be, the whole question was whether the settlement at the time it was made, even if equitable then, was equitable now under the changed circumstances, and they ought to give the privilege of enabling the settlor in his lifetime to get the consent of the Court to remodel that settlement and make it fair between all the parties.

Sir A. ROLLIT (Islington, S.) said, the chief argument against the Amendment was that settlements would be shaken. But the Amendment only provided for an alteration of the settlement *qua* duties, which was, comparatively speaking, a small matter, would not enable any general revision of the settlement to take place, and that alteration would only be in relation to a perfectly new element introduced by the Chancellor of the Exchequer himself. The very principle which was now objected to was contained in this Bill apparently from an innate sense of justice. Clause 32, dealing with the Spirit and Beer Duties, made the provision that the additional duty should be added to the contract price. If they substituted for the word "contract" the word "settlement" they would have the application of the same principle, because they had an additional duty proposed, and an additional duty which was not contemplated by the parties to the settlement which was the contract. In the one case the Government varied the contract because of the additional element introduced by the Bill, and in the other case they absolutely refused to do so. He did not agree that this could be done without cost, but it could be dealt with by rules, which might provide that it should come up by originating summons in Chambers.

Sir J. RIGBY never heard of such a proposal as this, which was absolutely novel in every way. [An hon. Member: So is the Budget.] The Budget might also contain some novel principles, but what did this proposal amount to? They were to inquire from the people who made these irrevocable settlements some time ago what they would have done if they had known that this duty was to be imposed.

Sir R. WEBSTER: That is for the Court.

*Sir J. RIGBY asked how was the Court to find out, because he ventured to say upon the construction of this clause there was nothing to guide the Court? There was no principle upon which the Court could act as to what they ought to have done, and all that could be extracted from it was that they must listen to what the settlor had to say and, within certain limits, to guide themselves on what he said. There was absolutely no kind of evidence which was more difficult to deal with than the evidence of people who came forward to tell what they did mean in doing a certain thing, because they knew perfectly well, in cases of rectification of settlement, how unsatisfactory that evidence was. Again and again, when people had settled property irrevocably, they did not like the settlement; events altered, and they said this was never intended that the settlements ought to be altered, and there was no more difficult question to deal with than the appreciation of evidence of that kind. But when it came to a case of the evidence of what people would have meant in a set of circumstances which did not exist really as a guide to a Court of Justice, that evidence must be absolutely worthless. His hon. and learned Friend knew perfectly well that such questions were never allowed to be put to witnesses as to what they would have done if so-and-so had taken place. It was perfectly idle to treat any answer given to such questions as evidence at all, and if they said that the Court was to be guided by the general principles of equity and justice he, for one, did not know where they were to be found. No Judge of the Chancery Division would ever take upon himself such a jurisdiction, and he ventured to say that no Judge should be entrusted with such a jurisdiction. There were principles of justice and equity, and good ones too, and one of them was that they should go by what the parties had done, and not upon what they would have done in certain circumstances, or upon any judgment which might be arrived at as to what they ought to have done. A provision already existed in the law whereby the trustees of settled property, if they had to raise a sum of money, could go to the Court and ask how the money was to be raised—whether by the sale of certain Stocks or by some other means. That jurisdiction already existed and was sufficient for the purpose, but the jurisdiction proposed in the Amendment would, he was sure, lead to nothing, for no prudent Judge would act upon it. No one ever thought before of giving such a haphazard jurisdiction as this to a Court of Law; and certainly he thought no one familiar with the subject would ever suppose it would be laid down that the rule which should apply to settlements after the event was what settlors would have done if they had known that those new duties would be imposed.

MR. A. J. BALFOUR (Manchester, E.): There are no Tories like the legal gentlemen who support the Government. The Government may advance a policy of the most violent and novel description, and these gentlemen are prepared to support the Government by argument in carrying out that policy. But if you touch one of their particular mysteries; if you tresspass even by a hair's breadth within the traditions of their profession, they are all up in arms, and no change in the procedure of the law, however trifling, is allowed, which does not happen to be in strict conformity with the traditions of the Bar. That is the distinguishing sentiment of English lawyers. Now, what is the principal argument by which they support it? I always observe that their mainstay is the incompetence of the Courts of Law. We have been always in the habit of looking to the Courts of Law as tribunals where not merely certain rules are administered, but where some of those principles of equity and justice, which the Attorney General finds so difficult to discover, may actually be found applied to the matters brought before them. We have always felt that in the Courts of Law we have an impartial body of men prepared to arbitrate on reasonable principles, and prepared to consider the broad equities of any case brought before them, and that at all events they were not—being men of common sense in private life—entirely deprived of that valuable quality when they put on wig and gown, and sat themselves down on the seat of justice. The Chancellor of the Exchequer whispers across the Table that that is the fact, and so supports the conclusion I have arrived at. I am unwilling, therefore, to give up what is a perfectly obvious and reasonable Amendment simply because of the argument that Judges *qua* Judges are too stupid to administer the duties this clause would impose on them.

SIR W. HARCOURT: Too clever.

MR. A. J. BALFOUR: Or too clever. I do not care which way it is put. But let us consider what we ask the Courts of Law to do by this clause, and what it is the Attorney General says they are incompetent to do. All we ask to have done is that when a settlement is made under different conditions from those that now prevail, the person who made the settlement, if living, and the people in whose favour the settlement was made, may have it varied in that one particular, the circumstances of which have been changed by the action of the Legislature. I say that is the right thing to do, and I say it is analogous to what can be done under the existing law. Under the Settled Land Act the owners of real settled property may go to the Court, and may get leave to sell a mansion house that is settled. Why is it that the Courts of Law may apply the principles of common-sense with regard to a mansion house when settled, but not with regard to any other kind of property when settled? If no better ground can be given for rejecting the Amendment than that the Judges of the land—very able and well-paid officials—are incapable of doing what any man of equity and common-sense can do, we ought not to reject the Amendment on such a ground, or else the whole machinery by which we established the so-called fountains of equity and justice, which have run dry according to the Attorney General, should be done away with, and another tribunal set up which can carry out the very simple and obvious duties which this House may desire to impose upon them. I earnestly press upon the Government to accept this Amendment. The Government have all through the Bill not been content with imposing a very heavy additional burden on a certain class of property, which their financial necessities, no doubt, may have obliged them to do, but they have made the payment of the duty as onerous and iniquitous as it can be. We have suggested means by which this new burden may be mitigated in its incidence, and the Government have rejected our recommendations for one reason or another, but never for a reason more empty and more technical than that advanced to-day from the Treasury Bench.

Mr. GIBSON BOWLES (Lynn Regis) said, he could conceive that there would be difficulties in carrying out the proposed clause. First, there was the difficulty of revoking the irrevocable; then there was the difficulty of determining the duty that would arise in respect to certain contingencies occurring at the wrong time and out of their order; and there would be the further difficulty that the Court would be taking upon itself duties that properly belonged to the Inland Revenue at a time when it was most difficult to perform them. But as they had eminent lawyers he did not think those difficulties should deter them from accepting the Amendment. The Amendment provided for the payment of duty on settlements by fixing the rate of duty between the persons interested. The Attorney General said that was a new thing. But it was not a new thing; it ran through the whole Bill. The principle of the Amendment was already in the Bill with respect to real property and to settled property, and what the Amendment proposed was that the same rule applied by the Bill to free personalty should be applied to irrevocable settlements made before the Bill existed. Undoubtedly many hardships would arise under the Bill if the Amendment were not accepted. He admitted the difficulties in the way of the operation of the clause; but those difficulties had been dealt with in other parts of the Bill in respect to other properties, and he thought there was a strong case for providing through the medium of the Courts for the alleviation of those grievances which had been pointed out.

*Mr. T. H. BOLTON (St. Pancras, N.) said, that if the clause were added to the Bill he did not think it would be frequently resorted to, because there were difficulties which would very much stand in the way of the Court giving to it, as it was drafted, very satisfactory application. But the principle of the new clause was good, and perhaps if the Attorney General turned his legal acumen to the matter he would produce a more satisfactory amendment than the clause on the Paper. He could understand cases in which existing settlements might, with considerable convenience and advantage to the parties concerned, be rectified a little, having regard to the dislocation which the proposed new duties would undoubtedly cause in the operation of such settlements. The principle of the Amendment was novel; but there was a novel principle in the Bill—the principle of aggregation. If a man made a settlement on the marriage of his son ten years ago he could not have anticipated that a new law would be passed by which all the family property—the property in the settlement and the property outside the settlement—would be aggregated, so as to raise the duty from $1\frac{1}{2}$ or 3 per cent. to 8 per cent. It would undoubtedly be a matter of great convenience to allow the settlor to go into Court and get the settlement rectified in consequence of the action of the legislature in bringing into operation a new principle of taxation. He did not think the hon. and learned Gentleman who moved the amendment was wedded to the words of the amendment. It might be made to run so as to provide that a settlement might be rectified by the Court in accordance with the wishes of the settlor, provided the wishes of the settlor did not unfairly prejudice the interests of those who were benefited under the settlement. If the clause were amended in that way it would make perfectly intelligible to the Court as to the lines on which the rectification should proceed. He did not see why such a small concession should be resisted by the Government.

Question put, "That this Bill be read a second time."

The House divided:—Ayes 195; Noes 233.—(Division List, No. 159.)

*MR. BUTCHER (York) said, he wished to move the new clause on the Paper, which would enable a person to provide for the payment of Estate Duty in advance. The clause was conceived in the interest of persons who had to pay Death Duties, but he thought it would also be to the interest of the Inland Revenue Commissioners and the Chancellor of the Exchequer. It would enable a man during his lifetime to set aside out of his income small sums of money in order to accumulate a fund out of which at his death the Estate Duties should be paid. He was encouraged in moving the clause by some observations which fell from the right hon. Gentleman the Chancellor of the Exchequer yesterday. The right hon. Gentleman the Member for Great Grimsby moved a clause of a somewhat similar character in reference to insurance, and the Chancellor of the Exchequer intimated that though he could not accept that he would view with favour a proposal to establish an inalienable fund for the purpose of paying duty. He took the case of a man who had a life income out of which he was prepared to save or invest a sum for the purpose of paying Death Duty. The minimum sum that he could put by was £50, and it was intended that once the individual had paid these sums into the Bank of England he should not have power to withdraw them except with the consent of the Commissioners. The sum paid in would be applicable, in the first instance, towards the payment of Death Duty, and would not be liable to duty, but anything over and above the amount required for that duty would go to the executors and become part of the estate and be liable, like any other part of the property, to payment of duty. It might be said that the Bank would not care to undertake these accounts, but in reply to that it was proposed that the Bank should be entitled to some small percentage on the funds so received for keeping accounts. These sums as they were received by the Bank were to be invested in Consols and accumulated automatically. There was a provision in an Act passed by the late Government under which Consols could be bought and dividends accumulated from time to time. Another objection might be, "Why don't you do this by insurance?" but this plan would not prejudice the right of a man to insure. He would imagine cases where insurance could not be effected—where, for instance, the life was a bad one. Besides, in the case of insurance, if the premiums were dropped for half a year or a year the insurance was gone. Under his proposal a man might pay in £50 or £100 whenever he was in funds, and if a long period passed without further payments the amount which remained in the Bank did not suffer. Under insurance the rates that would be charged on bad lives would be so high as to make insurance in their case quite prohibitive. The scheme, he submitted, could not hurt the estate nor could it hurt the Chancellor of the Exchequer, while at the same time it would provide the cash in hand to meet the payment of the duty at the very time when the widow or other relative of the deceased would probably find it most difficult otherwise to obtain it. For these reasons he trusted that the Chancellor of the Exchequer would accept the clause, believing that it would be to the advantage of the Inland Revenue Commissioners and the State to accept it in this or a modified form.

New Clause—

(Payment of duties in advance.)

"(1) It shall be lawful for the Governor and Company of the Bank of England, upon the request of any person desiring to provide against any duties which may become payable under this Act in respect of property passing on his death, to open an account with such person (to be called an "Estate Duty Account") into which such person may from time to time pay sums of not less than fifty pounds at one and the same time, to be dealt with as hereinafter mentioned.

(2) Any sum paid into the Estate Duty Account of any person shall be invested by the Governor and Company of the said Bank in Consols, and accumulated.

(3) The Governor and Company of the said Bank shall, upon the death of any person, apply the amount, if any, standing to the credit of the Estate Duty Account of such person, in payment, in the first place, of the duties payable under this Act in respect of such of the property passing on his death as he shall by writing under his hand direct, and shall pay the balance, if any, of the amount standing to the credit of such account to the executor of such person, and Estate Duty shall be levied thereon at the proper graduated rate.

(4) Estate Duty shall not, save as hereinbefore provided, be paid in respect of the amount standing to the credit of the Estate Duty Account of any person at the time of his death.

(5) Any person may, with the consent of the Commissioners, but not otherwise, withdraw from the said Bank the amount for the time being standing to the credit of his Estate Duty Account.

(6) The provisions of this section shall not apply to any sum paid into the Estate Duty of any person within twelve months of his death or the investments thereof."—(*Mr. Butcher.*)

Clause brought up, and read the first time."

Motion made, and Question proposed, "That the Clause be read a second time."

SIR W. HARCOURT said, he was obliged to differ from the view of his learned Friend that the proposal could not be objected to because it could neither injure the estate nor hurt the Revenue. It proposed to exempt from the payment of duty money belonging to a category of property that he had before said could not be exempted. The hon. and learned Member said the object of the clause was to exempt from taxation all the money put by to pay the Death Duties. That would involve a serious loss to the Revenue. Supposing the exemption were made general, or all payments of duty were exempted from taxation, the loss to the Revenue would be £500,000 annually. It would affect the whole of the existing Probate Duties. In speaking the other day with reference to insurances, he pointed out that it would be unfair to give any special exemption from the payment of duty to people who made that class of investment. There were many persons who could not be insured or who wanted to employ the money in their business, and therefore could not adopt that particular form of investment. He had also pointed out that a man who might use his money to buy a house would not have the advantage proposed to be conferred. The same objection applied to this Amendment. The hon. Member might be able to go to the Bank of England and invest his money, but *Non cuivis homini contingit adire Corinthum.* This clause gave an advantage only to the class of persons who could go and run up an account at the Bank of England, and it seemed to be the fault of so many Amendments proposed by hon. Members opposite that they gave exceptional advantages only to the wealthier classes. The Amendment would confer a great advantage upon (he was sorry to have to use the phrase again) the millionaire who, in view of approaching death, could put into the Bank sufficient to pay the duties.

MR. BUTCHER (interrupting) said, he would call the right hon. Gentleman's attention to Sub-section 6 of the clause, which said—

> "The provisions of this section shall not apply to any sum paid into the Estate Duty of any person within 12 months of his death or the investments thereof."

SIR W. HARCOURT said, that still the objection would stand that only the wealthier class of people would be able to take advantage of the clause. They could not take one class of investment and say that it should not be liable to duty.

SIR M. HICKS-BEACH (Bristol, W.) said, he thought they had some reason to complain of the action of the right hon. Gentleman in this matter. When the right hon. Gentleman the Member for Great Grimsby yesterday proposed a clause giving this kind of exemption in the case of insurance affected for the purpose of paying Death Duties, the right hon. Gentleman was more sympathetic than he was now. He told them now, forsooth, that if the clause were passed into law it would only benefit the millionaire.

SIR W. HARCOURT: The richer people.

*SIR M. HICKS-BEACH said, he had no doubt the millionaire would be able to invest his money much more profitably than in the manner proposed by the clause. He would not dream of taking advantage of the provision. The right hon. Gentleman had sympathised with the motive which had prompted the proposal to give some kind of advantage to persons who, at great sacrifice and trouble to themselves, saved money for the purpose of paying the duties which, according to the idea of the Government, should be paid by them and not by the successor. Well, it would be easy for the Chancellor of the Exchequer not only to sympathise with the motive of the Amendment, but, through the machinery of the Post Office Savings Bank, or some other channel, to enable the poorest persons as well as the richest to avail themselves of the advantages of the proposed clause. The House must, he was afraid, accept the speech of the Chancellor of the Exchequer as a symptom that he had made up his mind to discourage thrift in this matter. The right hon. Gentleman said it would involve a loss of £500,000 a year if this clause became law.

Sir W. HARCOURT: I said that would be the loss if all payments of duty were exempted.

Sir M. HICKS-BEACH: Is it likely that all Death Duties would be provided in this way?

Sir W. HARCOURT: I said that you cannot make exceptional provisions for exceptional investments, and I oppose the clause because it is exceptional.

*Sir M. HICKS-BEACH said, that the right hon. Gentleman first opposed the proposal on the ground of its being exceptional, and then on the ground that it would entail a loss to the Revenue. The right hon. Gentleman had shown himself in a previous discussion to be sympathetic with the motive which had prompted the proposal, yet when he was asked to give practical effect to his sympathy he put forward these two pleas. They could only conclude that the right hon. Gentleman had made up his mind contrary to the past policy of the Legislature to refuse to grant advantages to persons who were thrifty, as against those who were not. He regretted the decision at which the right hon. Gentleman had arrived.

Mr. HENEAGE (Great Grimsby) said, they were in this difficulty—the right hon. Gentleman complained last night that his (Mr. Heneage's) Amendment did not go far enough.

Sir W. HARCOURT: No.

Mr. HENEAGE: Yes, the right hon. Gentleman had said that he could not make an exception solely in the case of the insurance offices. Now, when they had widened the Amendment so as to give exemption to money saved for the purpose of paying Death Duty the right hon. Gentleman said he could not accept the proposal, as it would involve too heavy a loss to the Revenue. He (Mr. Heneage) protested against this bugbear "loss of half a million" being trotted out whenever the Government had nothing else to say. He did not believe the acceptance of this clause would involve any loss at all. It would be, at the most, a problematical loss on what they hoped to gain. They wished to do business out of evil. They hoped to gain by the aggregation of policies larger sums of money out of the properties than would otherwise be the case. He did not think they would get anything at all in this way. They would only prevent thrift. The money which would otherwise be put by would be spent or invested in commercial transactions and very often lost. They ought to have much better arguments from the Government before they left off pegging away in the endeavour to obtain a concession on this point.

Mr. BARTLEY (Islington, N.) said, the Government surely ought to grant every facility for accumulating the funds out of which to pay the Death Duties. The proposals which had been submitted from that side of the House were designed to encourage persons during life to provide for the payment of the duties. The Chancellor of the Exchequer had said either that the proposals were "exceptional" or "too general." He should have regard to the fact that successors to estates would, in many cases, have great difficulty in paying Death Duties. The mischief in regard to many landed estates had been that the proprietors had in numerous instances trusted to the future, and provided for their families out of the future instead of trusting to the present. All the proposals which had been made were means by which every encouragement could be given to people during life to provide for this duty. Instead of meeting such proposals with objection the right hon. Gentleman surely should hail them with satisfaction. The encouragement here advocated was not only of advantage to the community, but to the Exchequer as well. The present proposal would only exempt amounts paid into the Bank in sums of £50. This would mainly affect the wealthy classes; but the Estate Duties would fall heavily on the smaller people. There were many persons accumulating small properties of several thousands of pounds whose representatives would find it difficult to procure the money to pay the Death Duties. The Amendment would encourage habits of thrift and temperance. He thought, therefore, that the Chancellor of the Exchequer, when he talked about its being merely for the good of the millionaire, forgot that yesterday and the day before all the Amendments which the Opposition proposed on behalf of poorer persons in connection with this Estate Duty were always met with the same cold comfort. The right hon. Gentleman said then, as he said now, that the matter was small and not worth consideration. The Chancellor of the Exchequer must have an idea that the mere possession of property was a crime to be punished by heavy taxation.

SIR W. HARCOURT: You can spend less money.

MR. BARTLEY said, that this was a proposal in order to encourage people to spend less money, and was framed for that very purpose. Why, then, did the right hon. Gentleman oppose it?

SIR W. HARCOURT: What I meant was, you should spend less public money.

MR. BARTLEY said, he was afraid the Speaker would rule him out of Order if he went into that large question at this moment. He thought the right hon. Gentleman was referring to spending private money; but he would like to point this out: that of all Exchequers in the world, both the last Liberal Government and this one had been bigger than any other. They knew perfectly well why that was so—so many interests had to be squared that the amount of taxation was continually going up. He would rather confine himself to saying that it did seem a most unreasonable and incomprehensible thing on the part of the Chancellor of the Exchequer that instead of hailing with satisfaction every system which would facilitate the accumulation of money to pay these duties, he seemed to set his face against every plan brought forward.

*THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.) said that, judging from the hon. Member's observations, one might imagine him ignorant of the fact that there were Death Duties in this country at the present time. Under the existing law, if a man died worth £25,000 in personalty, his estate had to pay £1,000 as Probate Duty, and under this Bill not one penny addition would be made on that charge. The deceased would still have to pay £1,000 Estate Duty, no more and no less. Why had not these proposals been made before with reference to probate? With regard to the payment of this £1,000, no exemption could be claimed now under the existing law. What was proposed was this: that whereas under the old law the estate paid £1,000, leaving £24,000 to be divided among the beneficiaries, the duty should only be paid now upon £24,000—in other words, that the *corpus* of the estate should be reduced by £1,000. That was the real practical working of this proposal. It was not fair to say that his right hon. Friend regarded the possession of property as a crime, or that he wished to penalise the owners of property. They were upon a fair arguable principle on this clause. He was sure the hon. Member who had proposed it would see that its operation could not be confined to accumulations in the Bank of England. If it were agreed to, its operations must be extended to accumulations in the Savings Banks and elsewhere, and, of course, to insurances. They could not pick out any specific mode of investment and say, "If you put your money in that investment it shall be relieved from paying duty." The principle of the clause, if adopted at all, must be adopted as a whole, that principle being that the sum of money which the State required the property of a deceased person to pay should itself be exempted from the payment of all duty. There could be no halfway house. If they once admitted the exemptions from the payment of duty, they could not stop until they had made the concession complete, and they would have to extend it to Legacy Duty and Succession Duty. They were asked to accept this Amendment on the ground that it would encourage thrift, but why were they to encourage it at the expense of exempting saved money for this specific purpose? Why should not it extend to all savings? The same argument might be adduced in justification of a proposal that the State should offer a premium to every one who saved money. But that would be an untenable and indefensible proposal. He did not understand whether the Member for South Islington had dealt with large or small properties. He knew the hon. Member had done good service in this direction, and he sympathised deeply with his motive. But the Chancellor of the Exchequer had pointed out that the duties upon properties up to £1,000 were exceedingly small, and he did not think any system could be contrived to deal with this case. With regard to intermediate properties where a few thousand pounds had been saved, why should a certain portion of the savings be picked out? People who accumulated property of that class always did it by saving. Why should they pick out a certain portion? Say a man had made £10,000. The duty upon that would be £400. Why should they say that the property was only worth £9,600, and that they were to have £400 as an encouragement for having saved it? What this House had got to face and what the Government had got to face was that the Death Duties at the present time amounted to upwards of 10 millions per annum. The Government now expected that they would amount to something like 13 millions. Anybody could make the calculation as to what was the average amount of duty payable upon that sum per annum. Some hon. Gentlemen thought it was not more than 4 per cent., the Government thought it was rather more. They thought that having regard to the amount which the future Death Duties would bring in the sum that would be exempted from duty annually would be £500,000. That was a sum which the Exchequer could not afford to give up simply in order to reward men for doing that which it was to their own interests to do. It was not fair to say that those who disapproved this proposal on economical and fiscal grounds were the enemies of thrift. What they were not prepared to do was to encourage thrift by gifts of public money.

MR. BYRNE said, that what he might call the "bankrupt Budget" argument might be an answer to every proposition for alleviation. The Chancellor of the Exchequer told them in each case when they asked for exceptions to be made that it would not be possible if he was to get money out of his Budget. That was a serious argument from one point of view, but it was no argument at all as to whether the principle of exemption was a right one, and as to whether the incidence of taxation ought not to be changed. Surely it was a great confession of weakness for the Chancellor of the Exchequer to say in answer to their arguments that the way he proposed was the only way in which the money could be raised. If the exemption were right, a re-arrangement of taxation ought to be effected, so that the Revenue might not suffer, although the exemption was granted. This was not an exemption asked for a particular favoured class in the ordinary sense at all, but for all those alike who chose, in the first place, to exercise a certain amount of self-denial and saving during their lifetime, and who, in the second place, from the moment they deposited the money gave the Government a security for the duty. These were substantial reasons why the clause should be accepted, and he intended to support it.

COMMANDER BETHELL (York, E.R., Holderness) said, this was one of the most reasonable Amendments which had been submitted. It had been proposed in various ways. Personally, he thought the best proposal was that which suggested that this money should not be entirely released from the burden of taxation, but that it should not be aggregated with the rest of the estate. So far as his hon. and learned Friend's Amendment went, if he went to a Division he would vote for it, although he thought the provision in it limiting the release of the money from taxation to one year from the death rather marred its effect. He did not think the clause was the best form in which the object could be attained, but as it was an endeavour in the right direction he would support his hon. Friend. With regard to the remarks of the Secretary of State for India, there was really no strict analogy between the argument as applied to the existing law and the argument as applied to the Bill when it became law.

SIR R. TEMPLE (Surrey, Kingston) said, he understood the Secretary for India to say that if the owner of an estate of £25,000, which was liable to £1,000 duty, were during his lifetime to save £1,000 for the purpose of providing for the duty, and that £1,000 were not to be aggregated, the duty would fall on £24,000 instead of on £25,000. He submitted that that was not so, because the £1,000 would be saved out of income.

*Mr. H. H. FOWLER explained that what he said was that, under the present law, if a man died worth £25,000 he would have to pay £1,000, and under the new law the same sum of money and no more would have to be paid. The principle of the Amendment was that the £1,000 required to pay duty should be exempted, and therefore duty would only be paid on £24,000.

Sir R. TEMPLE said, that was exactly what he ventured to deny. The £1,000 was saved out of income. The right hon. Gentleman the Secretary of State for India had repeated his fallacy. The right hon. Gentleman said that the Estate Duty would only be paid on £24,000, but he must again assert that it would be paid upon £25,000, and the only question was whether it should be paid on £26,000.

Sir D. MACFARLANE (Argyll) said, as he understood the question it amounted to this: If a man at present worth £25,000 saved £1,000 to pay the Death Duties, when he died his estate, instead of being worth £25,000, would be worth £26,000, consequent upon his savings. The Amendment proposed to exempt that increase from duty.

Mr. GIBSON BOWLES said, the hon. Gentleman entirely misunderstood the case. In the case given, a man dying worth £25,000 had already paid £1,000 to the Chancellor of the Exchequer, and that was what the Amendment amounted to. The £1,000 paid into the Bank of England was impounded by the Commissioners of Inland Revenue. Surely the right hon. Gentleman and hon. Members opposite could see that if the £1,000 was paid into the Bank of England it would be impounded by the Commissioners of Inland Revenue. The House was always being met by the case of Lazarus paying 13s. while Dives paid only 13d.; but when Dives came forward and said, "Take my purple and fine linen—I will give you even the crumbs that fall from my table," the Chancellor of the Exchequer's reply was, "No, I will wait until you are dead." That the Chancellor of the Exchequer, who professed to wish to tax Dives, should refuse to accept duty from him in advance passed comprehension. The Chancellor of the Exchequer said, "I will not take it; I will wait until you are dead, and then when you have no property I will come upon your successors, executors, administrators, and all the rest of them." He could see many objections to this new clause, but would not take up the whole time of the Committee by stating them. Among other misapprehensions the Secretary of State for India had been kind enough to tell the House that comparing the old and new systems the incidence of the tax on foreign property passing to a widow or children would be very different. He admitted that there would be an enormous difference. He could quite understand hon. Gentlemen opposite not desiring to listen to argument, for they never descended to argument themselves, however much they might attempt definition. Then the Chancellor of the Exchequer said he would lose £500,000 if everybody accumulated sufficient to pay the Estate Duty. But was it likely that everybody would do so? The right hon. Gentleman defeated his own argument. If everybody liable to the duty provided the money it would take not £500,000, but £700,000 or £800,000, because the Death Duties would be increased 5 6-10th per cent. They were obliged to make their own calculations, because the Chancellor of the Exchequer, who had all the figures, would not give them any assistance. He could not understand this resistance of the right hon. Gentleman to this general proposal on the part of Dives to pay this duty in advance. The position of the Chancellor of the Exchequer in regard to this matter was incomprehensible. Under the existing law amounts set apart to pay duties were not taxed. That had always been the principle followed and was set forth in the Succession Duty Act. When it was now proposed out of mere generosity to provide funds before the death for the payment of duties the Chancellor of the Exchequer ought to accept the proposal with the utmost enthusiasm.

Mr. GOSCHEN (St. George's, Hanover Square) said, he wondered what kind of reception would have been accorded to such a clause as this if it had been proposed while the Party opposite were not in power. He was confident that if the Chancellor of the Exchequer were to allow his friends to vote as they liked they would vote for this clause. There was more in the proposal than the simple question of gain or loss to the Exchequer. The right hon. Gentleman was always bringing forward the millionaire whom he used to accuse hon. Members on that side of the House of introducing, but was now himself continually trotting out. It was certainly not the millionaires or very rich men who would avail themselves of the proposed facility; such persons had better means of employing their money, and would probably lose more by putting it into Consols than they would save in Estate Duty. But there was a vast class of professional men and others who occupied a position between Dives and Lazarus, and who experienced considerable difficulty in finding investments, and who if they had this additional encouragement for putting their money in Consols and providing in that way for the duty would find it a prudent course to take. The advantages need not, either, be confined to professional men. The clause might be so adapted as to make it valuable to all classes of persons. He would call the attention of the Chancellor of the Exchequer to this point. This was not a clause, as the Chancellor of the Exchequer originally put it, to help rich men. It might be made of assistance to all persons who put aside a certain sum during their lifetime, not in the way of insurance but of a deposit which could not be withdrawn. It was a very ingenious clause which had been proposed by his hon. Friend to utilise investments in this manner, and he felt sure that, if the clause were read a second time, his hon. Friend would be quite prepared to remove the limit of £50, and to extend the operation of his proposal to Post Office Savings Banks and other institutions of a similar kind. Arrangements were made when he was in Office, as had been previously pointed out in the course of this Debate, by which the Bank of England, for a very small commission, would buy Consols for any person, whether a customer of the Bank or not, and would allow the dividends to accumulate from year to year. That plan had answered admirably; the system was developing and extending; and there was no person who had paid more attention to it, and who ought to be more satisfied with it than the Chancellor of the Exchequer himself. It had been beneficial to vast numbers of persons in the country, and Parliament might well assist such an object. The right hon. Gentleman the Secretary of State for India had said this proposal might be extended to every form of saving, but that had not hitherto been the principle on which Parliament had acted. The right hon. Gentleman's refusal amounted to this: that Parliament should not encourage thrift by any means. He was not sure that the principle was entirely sound; but, at all events, this was not a principle upon which legislation had hitherto proceeded. At present a larger amount of interest was being paid on Savings Bank deposits than the State could well afford, simply because it was considered that thrift should be encouraged, and no Chancellor of the Exchequer had ventured to diminish that rate of interest. Advantages were given to Friendly Societies of various kinds for making investments in the Post Office, and in many ways the principle was followed of encouraging thrift not by any great outlay of public money, but by favouring certain channels of thrift where greater security was given than in other directions. A proposal which would induce a number of persons in this country to invest in Consols and to hold Consols was one to obtain the advantages of which Parliament might well make some sacrifice. But the Chancellor of the Exchequer seemed to hold the principle that Parliament should not encourage thrift by any sacrifice. Thrift, therefore, was encouraged by favouring certain channels which seemed to offer encouragements to thrift. His hon. Friend had guarded this proposal by providing that the money invested could not be withdrawn. That would constitute a great difference between this and other kinds of savings. Under the present proposal the money invested could not be touched; while, of course, ordinary savings were available in any time of trouble or emergency. This proposal would be a great advantage to the widow and children of any man who availed himself of it. No new principle whatever would be involved in sanctioning the present proposal, for it already existed in the case of the Legacy Duty. The Government had been unable to bring forward any stronger argument against its acceptance than that of the Chancellor of the Exchequer as to the loss which he said the Revenue would suffer. The Secretary for India had asked why such a proposal as this had not been brought forward before. The reason was that no great measure connected with the Death Duties as a whole had previously been submitted to Parliament, otherwise clauses such as this would have been certain to be introduced. There was, he believed, a considerable feeling amongst the public that it would be wise to encourage both insurance and the accumulations suggested by his hon. Friend. In his opinion, however attractive this mode of investment might be, there would be nothing like the loss anticipated by the Chancellor of the Exchequer. It would not become by any means universal, and, even if it were, the arguments of his hon. Friend had shown that the Exchequer would not lose. If the payment were made out of income and not out of capital a considerable sum would be set apart for the purpose of paying this duty, and it ought not to be aggregated with the bulk of the property. He believed that the clause would tend to the encouragement of thrift, and should give it his support if the hon. and learned Member went to a Division.

Mr. A. J. BALFOUR said, he had no desire to prolong the Debate, but he had to make a suggestion in the way of a compromise that he thought might render a Division unnecessary. He wished to know whether the Government, if they could not relieve the property in question from the duty, could not see their way to except it from aggregation with the bulk of the property? If the Government would agree to except it from aggregation he should advise the hon. and learned Member not to go to a Division upon this proposal. Of course, if the Government did not see their way to accept the suggestion, hon. Members on that side of the House would feel bound to record their opinion on the subject; but he rather hoped that the compromise that he had suggested to the Government would meet with their favourable acceptance.

Sir W. HARCOURT said, he was sorry he could not give a favourable answer to the right hon. Gentleman's suggestion, for he had very carefully considered the matter with the assistance of those most competent to advise him upon it, and the conclusion at which he had arrived was that it was impossible to treat this property differently from the way in which other property was treated. There was no sound financial reason for drawing any distinction between the two classes of property, and therefore he could not accept the proposal to exempt the property in question either from aggregation or from payment of duty.

Mr. HEYWOOD JOHNSTONE (Sussex, Horsham) said, he would not detain the House a moment in pointing out to the Chancellor of the Exchequer why this portion of the "deceased man's property," as he called it, should be distinguished from the rest. The Death Duties differed from Income Tax in this case, because the property would represent accumulations during the lifetime of which the man would have no opportunity of making use. Why should not a prudent man, who wished to live within his income and considered he was sufficiently taxed, be able to provide a margin for the payment which would have to be made? If he had an opportunity in his lifetime of transferring the obligations which this greatly increased taxation would represent, was it reasonable or fair that the property which he had set aside year by year for the purpose of meeting that taxation should be subjected to aggregation and to payment of duty upon his death? A distinction should be made in the case of any fund put aside in a man's lifetime year by year, representing his unpaid taxation, and left to accumulate until his death, and that property clearly should be relieved from aggregation for the payment of Estate Duty.

Question put.

The House divided:—Ayes 184; Noes 220.—(Division List, No. 160.)

***Mr. BYRNE** (Essex, Walthamstow) moved the following clause:—

(Works of Art. Registration.)

"(1) A register or registers of works of art shall be kept by such person or persons, public body or bodies, Corporation or Corporations, as the Commissioners shall from time to time nominate for the purpose (herein referred to as the registration authority), and any person to whom a work of art passes upon the death of the deceased may (if such work of art shall not already be registered in the name of the deceased), upon compliance with such conditions as shall from time to time be prescribed by the registration authority, register in his name in the prescribed manner a description of such work of art, and the registration authority shall thereupon give such person a certificate of registration.

(2) If a work of art forming part of property passing on the death of a deceased person shall at the time of his death be registered in his name or shall within three months after his death, or such further period as the Commissioners shall allow, be registered in the name of the person to whom it passes upon such death, such work of art shall not be aggregated with the other property passing on the death of the deceased, nor shall Estate Duty be paid in respect thereof upon the death of the deceased.

(3) If a registered work of art passing upon the death of the deceased shall be sold before any further death shall occur upon which Estate Duty shall or would but for the provisions of this section become payable, duty shall be paid to the Commissioners upon the amount of the consideration passing on such sale.

(4) Upon payment to the Commissioners of the duty under the preceding sub-section the certificate of registration shall be delivered up to the Commissioners, who shall thereupon vacate the registration and give to the person paying the duty a receipt therefor.

(5) A certificate of registration and receipt for duty under this section shall be conclusive evidence of the facts therein respectively appearing.

(6) The Commissioners shall have power from time to time to make rules for the purpose of carrying the provisions of this section into effect.

(7) If a work of art forming part of property passing upon the death of the deceased shall not at the time of his death be registered in his name. or shall not within three months after his death, or such further period as the Commissioners shall allow, be registered in the name of the person to whom it passes upon such death, such work of art shall be aggregated with the other property passing on the death of the deceased and the value thereof ascertained in the manner in which the value of other personal property passing upon the death of a deceased person is ascertained under this Act.

(8) The expression 'works of art' shall include pictures, prints, books, manuscripts, antique plate and furniture, antiquities of national or historic interest, articles of vertu, and such collections thereof and such other objects or classes of objects as the Commissioners may from time to time prescribe to be within the meaning of this section."

With regard to any probable loss which might result to the Revenue, that could be guarded against by a subsequent clause. It was their duty, in the interest of the country, to keep these great works of art as much as possible in the country, and he believed this clause would have that effect. He hoped, therefore, that the clause would meet with the favourable consideration of the House. The hon. Gentleman said that this new clause followed the lines of the Amendment which he proposed in Committee. His proposal then was that a register should be established and kept by the Inland Revenue authorities, and the argument used against it was that this would be a very inconvenient duty to throw upon the Commissioners of Inland Revenue. Now, therefore, his suggestion was that the registers should be kept by such Public Bodies as might be nominated by the Inland Revenue authorities, his notion being that probably the Trustees of the National Gallery in the case of pictures, and the South Kensington Museum authorities in other cases, would gladly make themselves responsible. There was another alteration as between the proposal which he made in Committee and that which he now set before the House, which had reference to the registration fee and the payment of duty at the higher rate; but he was informed that in the terms he had set it down it would not be in Order. If the Chancellor of the Exchequer could accept his Amendment there was no reason why he should not in some other form attain its object by the introduction of another clause which should be at his own disposal. The effect of the Amendment which he (Mr. Byrne) proposed was that registers should be kept by the proper authorities, and that any persons desirous of registering works of art should, after compliance with the regulations, be exempt from payment of duty until sale took place, when he should be entitled to pay the duty out of the purchase money; and, further, that there should be no aggregation for the purposes of the Estate Duty. The arguments which he put before the Committee in introducing the Amendment were that it was to the interest of the people of this country that works of art should be kept in their midst, and that no temptation should be offered to their possessors to alienate them. That principle had been followed by other countries, and was regarded everywhere as a sound principle. Apart from that, the argument which he used in Committee he still maintained—that if the duty was so enormously increased upon non-productive properties the effect must necessarily be to injure the true interests of Art. People would not spend large sums of money on the productions of the best modern artists if they knew that, in addition to the expense of keeping them, and the uncertainty of and the fluctuation in their value, duty would have to be paid upon their death at a high rate, and that all their pictures would have to be aggregated with such other property as they might leave in order to ascertain what was the amount of duty payable on the whole. He might urge upon the Chancellor of the Exchequer the case of a man who might have in his possession pictures which apart from their value as works of art, he particularly valued because they were the portraits of his own ancestors. A man with £20,000 to leave might have a couple of pictures by Reynolds or Gainsborough which were of historical worth. It was possible that they might fetch on sale £11,000 a-piece. That man might be reduced to the direst poverty, but if he was a man of pride or of sentiment he would not part with pictures in which he had a sentimental interest. Then, supposing he had £20,000 to leave to his family, under the proposals of the Bill the value of these pictures would be aggregated with the rest of the estate, so that he must pay duty upon the £40,000 scale instead of the £20,000. This sentimental interest, whether derided or respected, existed all the same, and was closely bound up with the deepest feelings of a good many people in this country. It was, in fact, equivalent to that feeling which was treated with so much respect when it was called "land hunger" in Ireland. That feeling could not be eradicated from human nature; and he said it was a hard thing to make people pay upon pictures which had acquired a value independently of their worth as works of art simply because they represented the ancestors of the owners. He hoped the House would favourably consider this clause.

Mr. Byrne

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."—(*Mr. Byrne.*)

Sir W. HARCOURT said, it was a painful thing to be always saying "No," but he thought the House understood that the new clauses really raised questions which had been discussed in Committee, and he hoped the Government would not be thought obdurate if they again declared that they could not accept these clauses. When they came to the Amendments to the Bill he hoped it would be found that the Government had endeavoured to carry out the promises they had given in Committee. With regard to the present proposal, he must repeat that it was impossible in a Bill of this character to meet every special case. They must act upon some principle, and, as the Leader of the Opposition had said, the test must be saleable value. To discriminate between particular kinds of property because they had a *pretium affectionis* was impossible in a Bill of this description, and had never been attempted in any legislation of this character before. He observed that the contention here was that registration would prevent works of art from leaving the country. That reminded him that when the right hon. Gentleman the Member for the Sleaford Division was supporting the Motion for the adjournment of the House over Derby Day he said that one good reason why the House of Commons should go to the Derby was that it would encourage the owners of English racehorses to keep them in England, instead of selling them to go abroad. That was an admirable argument in its way, but it was discounted by the fact that the horse which nearly won the Derby was sold the very next day to go abroad. [*A cry of* "No!"] Well, at all events, the result was that the second best horse in England was immediately sold to go abroad. If it suited the owner he would send them abroad. Consequently he had some scepticism about these specific remedies for preventing pictures going abroad. Neither was he prepared to say that the sale of pictures made them less valuable from a public point of view. On the contrary, he found that very few persons had ever seen some of the most famous pictures until they went to Christie's, and, on the whole, he imagined that the knowledge of pictures was not retarded, but was accelerated, by the sale and redistribution and re-arrangement of pictures which took place from time to time. No doubt a proportion of our works of art went abroad, but, on the whole, the balance of trade was in favour of England. The imports into England were much larger than the exports. The proposed clause relieved the Inland Revenue authorities from the duty of registration, but it left it to them to prescribe what were articles of vertu. He had never seen the word "vertu" in an Act of Parliament before, and he could find no definition of it in the Interpretation Act. Therefore, to ask the Commissioners to prescribe what were articles of vertu was to impose upon them a rather inappropriate task.

SIR R. WEBSTER (Isle of Wight) said, the right hon. Gentleman seemed to have overlooked the fact that if pictures were settled they escaped Probate Duty altogether, and that settlement was the course followed in the case where a picture was particularly valued. He must say he was surprised at the statement of the Chancellor of the Exchequer with regard to the exports and imports of pictures, for, speaking with some personal knowledge, he believed that for every good French picture that came to England 10 or 20 went to America.

SIR W. HARCOURT: What I said was that more pictures came into England than went out of England.

SIR R. WEBSTER: This matter was partly one of sentiment and partly one of national importance. The desirability of offering every reasonable inducement for keeping great pictures and works of art in the country was, in his opinion, a matter of national importance, and he certainly had hoped that a reasonable concession would have been made by the Government. The right hon. Gentleman asked how the Inland Revenue was to know whether the works of art existed or were sold. What was the protection at the present time? Everybody knew that documentary evidence had to be sent to Somerset House, and that the possession of such property had to be disclosed. If they could rely upon the affidavit made by the responsible representative of the estate as fair and just at present, they could rely upon receiving information as to works of art being sold. The right hon. Gentleman was not entitled to assume that persons who did not make false statements about the possession of works of art would yet make false statements about those works having been sold. Rules have to be arranged, of course, in order to secure a proper return being made. He would point out that the fact that a register had to be kept would in a few years create self-acting machinery whereby the Inland Revenue would be able to know at once whether or not the works of art really did belong to the persons who had previously registered them. On every death occurring there would be a return made, so that the periods when the Government would be able to claim the duty would be the periods when there would be a change on the register. In this case they were dealing with a class of property which could not be turned into money and was not intended to be—property on which a man never could obtain a single sixpence. The right hon. Gentleman the Chancellor of the Exchequer made light of this Amendment, which was founded upon a natural and just desire not to put on the market property which was worth more from the point of view of sentiment than from the point of view of market value. The proposal made was a reasonable one, and he trusted Her Majesty's Government would see their way to accept it.

*MR. QUILTER (Suffolk, Sudbury) said, he must express his keen disappointment at the unsympathetic tone which the Chancellor of the Exchequer had adopted. Here was an opportunity when the Government might have well given a helping hand to Art in this country at a time when that help was much needed. He feared that if the owners of pictures had this extra burden imposed upon them it would have the indirect effect of sending from this country a large number of pictures which we could ill afford to lose. He believed the Chancellor of the Exchequer was correct in stating that the balance of trade in respect of pictures was rather in favour of this country—that was to say, that more pictures entered England than left it; but if the right hon. Gentleman would consult those who were best able to give him information upon the matter, they would tell him that during the last 18 months or two years some of the most valuable examples of our older masters had been leaving the country in far larger proportion than at any time previously. We could not afford to part with the masterpieces of Gainsborough, Reynolds, and the other great masters who were dead. Moreover, he believed that every inducement ought to be held out to the getting together of large collections of pictures, because the nation was benefited by such collections, the people who owned them very frequently sending selections from them about the country for purposes of exhibition. In that manner many thousands of people were enabled to enjoy works of art which, if scattered about in various hands, would never be on exhibition at all. There was another objection to the course which the Government wished to take. At present, when a man left a large collection of works of art behind him, he frequently gave directions that they should be sold at a reasonable price, the idea being that it would be some temptation to those who had control of our great national or municipal collections to purchase them. He was aware that the question of sympathy with Art was not a very practical question connected with the discussion of pounds, shillings, and pence, but at the same time he thought articles of art and vertu ought to have been the very last selected for this extra impost. It must be remembered that those who acquired pictures for their own pleasure or for the pleasure of the public received nothing in the way of interest. He thought that this fact ought to be considered in determining the mode of imposing the new duty upon them. The Chancellor of the Exchequer seemed to think that it was as easy to value pictures as it was to value Stocks or shares. The case of the Adrian Hope collection recently sold proved that this was not so. The general opinion was that that collection would fetch at least £100,000, and he happened to know that the lowest valuation that was placed upon it by the most expert person who was called in to value it was £75,000. Well, after the sale had been puffed and advertised in an almost unexampled manner, the collection realised £47,000. This showed that even in the case of a collection on which the attention of so many men was riveted, it was impossible to arrive at a valuation which was anything like the real market value. This case was, of course, only one of thousands. He must protest in the name of the art-loving and art-collecting public against the want of sympathy with them which the Chancellor of the Exchequer had manifested in his treatment of this proposal.

Mr. FREEMAN-MITFORD (Warwick, Stratford) said, he should like to say one word on behalf of the small collectors. If there was one thing that constituted a greater contrast than another between the small country houses of this country and the small country houses of other countries it was the fact that in almost every one of the former works of art were to be found that had been handed down from father to son. When works of art were in the houses of the people, they had, in the opinion of their owners, far greater value than when they were anywhere else. They became, as it were, an historical record of the various occupants who had held the property. Many of them were ancestral portraits of very great interest. He himself knew many small houses in his own neighbourhood in which there were works of art to which the owners attached the greatest value. These owners were not rich men, but were men upon whom the Legacy Duty would fall with exceptional hardship, and it was very doubtful whether, unless some Amendment were agreed to, they would be able to retain their works of art at all. He did think that the Chancellor of the Exchequer might take the cases of these people into consideration. They were at least as deserving of consideration as those rich people who had formed great collections, and they formed quite a distinctive feature of this country. There was another case which he ventured to submit to the Chancellor of the Exchequer. It very often happened that a rich man wished to bequeath to a friend, who was perhaps in humble circumstances, some work of art in which that friend had possibly taken great delight as a memento of their friendship. The friend, if he were poor, would be unable to retain the work of art if he had to pay these enormous Death Duties upon it. It must be borne in mind that no actual value in money would accrue to the inheritor. He hoped that the Chancellor of the Exchequer would, even at the eleventh hour, grant some relaxation in this matter, as he might very well do without inflicting any great loss upon the Exchequer.

Mr. WYNDHAM (Dover) said, he felt it was almost in vain to appeal further to the Chancellor of the Exchequer on this point, but he felt compelled to do so, not in the interest of any particular person, but in the interest of the English public, who were learning year by year to care more for beautiful things, and especially for pictures. The Chancellor of the Exchequer had almost admitted that his proposals would lead to a great number of sales of great collections of pictures, and had said that picture sales tended to educate the public. No doubt some sales had let the public know for the first time what treasures we possessed in this country, but in too many cases they found these treasures out only to lose them. Nobody seemed to know that there was in a private collection in this country a Dante illustrated by Botticelli until it was sold to the German Government. He did not think that the term "local museums" was an inappropriate one to apply to many of the great country houses in which many fine pictures were safely housed, and to which the public had access.

Sir W. HARCOURT: Will the hon. Gentleman allow me to point out that there is no provision in this clause that anybody should have access to any of these picture galleries? The clause would apply to places where nobody is allowed to see a single picture.

Mr. WYNDHAM said, he thought that point might be easily met, and he ventured to say, from his own knowledge, that a large number of country houses where there were collections of pictures were open to the public. He believed that in London there were two collections to which it was difficult to obtain admission, but in the country collections were generally open on two or three days a week. In this country we were at the disadvantage of having no public local collections except in Manchester, Liverpool, Birmingham, and some other large towns. In France and Italy there were very few towns in which there were not to be found one or two public collections containing sometimes, perhaps, one or two masterpieces among the other pictures. The substitute in England for these collections was the collections in country houses. He thought it would be unjust and unwise to break up these collections. If they were nominally, as they were in effect, public collections, nobody would think of suggesting that the State should put a tax upon them with the result possibly of driving them from our shores. It must not be forgotten that there had been people who had lent important pictures to the National Gallery and to exhibitions at Bethnal Green for a long series of years. There was every reason to believe that such action would be repeated more and more in the future as the public appreciated works of art better. He thought that the rejection of this Amendment would strike a damaging blow at the development of the love of beauty which all had been glad to recognise in recent years amongst our countrymen.

*Sir F. S. POWELL (Wigan) did not agree with the Chancellor of the Exchequer that the sales of private collection of pictures would lead to such pictures being exhibited in places of public resort. The number of pictures added to the National Gallery each year was extremely limited, whilst the collections formed by Municipalities were the result of purchases of pictures very recently painted and which had come either from the studio of the painter or from some well-known picture dealer. As to picture sales having an educational value, he could not agree to any extent with the Chancellor of the Exchequer, as the number of persons who went to view pictures that were for sale was very small indeed. It must also be borne in mind that sales of pictures would not add to the number of valuable loan collections that were to be seen every year. He himself desired to see the private collections of pictures retained in this country, and not to have them sent to the Continent, where too many of them had gone in recent years. It was, he thought, desirable to encourage people to keep their family pictures in their own hands. Some regard ought also to be shown for the artists themselves. There was no doubt that if pictures painted by British artists were retained in this country the artists would obtain larger commissions, and art would more greatly flourish here.

Mr. A. J. BALFOUR: I do not propose to detain the Committee at any length on this Amendment, because I have already made more than one speech in defence of its principle, which, I confess, I think an extremely strong one. The Chancellor of the Exchequer dismissed in very brief terms the argument which he described as that of *pretio affectionis.* He has laid it down that there is really no principle on which the House should accept an Amendment of this kind. I think there is a principle, and that that principle is actually embodied in existing legislation. When you tax the *pretio affectionis* you impose a burden on an individual which you do not impose on other members of the community. The right hon. Gentleman has, I think, forgotten, when he defends what he calls his principle, that that principle has been already violated by our existing system of taxation. Plate and articles of furniture already in use are subjected under our existing law to the kind of system which my hon. and learned Friend wishes to adopt for works of art generally. This is under a clause of the Succession Duty Act. I do not see that in this case the distinction between probate and succession is material. In the argument I am using—namely, that it is unfair to put a tax on objects the money value of which is not realised—it is irrelevant to tell me that it is under the Succession Duty and not under the Probate Duty that the existing exemptions apply. I will not press this matter further; I will only say with regard to the subject of works of art going out of England that it seems to me quite inconceivable that if, as the result of this duty, some of our great collections are broken up, there would be in future a power of absorbing them within the four seas. I do not believe it; I think that some of them must overflow and go into foreign countries. That actually happened under the Hamilton sale, and you will have it happen far more in the future under the new condition of things introduced by the Chancellor of the Exchequer, because as a result of the duty far more collections will be broken up and thrown *en bloc* on the market, and it will happen the more because fewer people will be prepared to buy and invest their money in a kind of private property which brings in no income during their lives, but which, in consequence of the Death Duties and aggregation, will impose very heavy burdens on their successors. For that reason the result of your taxation is, it must be, to bring to Christie's not merely the comparatively small collections that find their way there at present, but very large collections; and nothing will make me believe, in the present condition of things—when America is beginning to be a great competitor in this particular market with English capital—nothing will make me believe that when great collections are brought into the market, large slices of them cannot be absorbed by English wealth, and will not find a market elsewhere, and probably one that will prevent them ever returning to the shores of a country which has shown itself so ill-qualified to appreciate the great treasures which it already possesses. I believe that in this matter, if only we consult the general sentiment of the outside public, we should carry this Amendment, or something like it, by an overwhelming majority. This is not a question in which the rich are concerned so much as the poor, and I believe that if the Members who claim to be the representatives and special exponents of certain sections of working-class opinion were here, they would back me up when I say that they and those who returned them to this House feel as strongly as any other section of the community how great a power in the public national culture these works in the hands of private individuals are, and who would deplore any measure which would drive them out of the country, with a depth of conviction not to be surpassed by any section who have spoken in favour of this Amendment. The right hon. Gentleman is never happy, apparently, unless he can find some excuse for accepting an Amendment that squares with what he calls the principles of his Bill. There are two broad principles I would beg him to remember. One is justice to the individual, and the other expediency to the community, and if we can show, as we have shown abundantly, this removes an injustice to the individual, and that its adoption will confer a great benefit upon the community at large, we do not consider ourselves required to grub about among these clauses to find any principle to justify the proposal now pressed upon the House. If the Chancellor of the Exchequer has made up his mind, I do not imagine it is worth while for us to expend any more of our powers of persuasion upon his obdurate heart, but we have felt ourselves bound to give him this one last chance of carrying out the policy which I am sure he sympathises with in his heart, and if he will not accept the Amendment in the place of penitence, there is nothing more we can do in the matter. Certainly, we should not be doing our duty, either to the individual owner of pictures, or, what is more important, to the art-loving public, had we not endeavoured, to the best of our ability, to induce the right hon. Gentleman to accept an Amendment which would not injure the Exchequer, and which would greatly benefit the public.

Question put.

The House divided :—Ayes 86 ; Noes 123.—(Division List, No. 161.)

*MR. SPEAKER : The next clause standing in the name of the hon. Member for North Islington (Mr. Bartley) would more appropriately come as an Amendment to Clause 33.

SIR R. WEBSTER moved the following clause :—

(Works of art exemption from duty.)

"(1) If any works of art are settled as heirlooms any person interested under the settlement may register the settlement with the Commissioners, and during the continuance thereof the duties payable under this Act shall not be levied in respect of the works of art thereby settled.

(2) If any work of art settled by a settlement registered under this section shall be sold during the continuance of the settlement, duty shall be paid on the amount of the consideration passing on such sale.

(3) If upon the determination of any settlement whereby works of art are settled, such works of art are not immediately thereupon resettled, and the settlement registered under this section, duty shall be paid on the value of such works of art.

(4) The expression "works of art" shall include pictures, prints, antique plate and furniture, antiquities of national or historic interest, articles of vertu, and such other objects or classes of objects as the Commissioners may from time to time prescribe to be works of art within the meaning of this section."

He said that this clause was much narrower in scope than the previous one. The House rejected the last Amendment on the ground that inasmuch as these articles and pictures of the character to which it referred were now subject to Probate Duty it was not right there should be any exemption in their favour. But the class of property which the present clause related to had never been subject to duty. Heirlooms were not subject to duty, therefore the objection taken by the Chancellor of the Exchequer that they were seeking to exempt from Probate Duty property which was now subject to that duty did not apply to the present Amendment. Heirlooms were only heirlooms when they were settled, and in respect to which the owner for the time being could derive no benefit.

Notice taken, that 40 Members were not present ; House counted, and 40 Members being found present,

SIR R. WEBSTER said, that with regard to the class of property to which his clause related, no realisation could possibly take place, and no enjoyment, in the sense of pecuniary advantage, could possibly be derived. On the contrary, the clause was limited strictly and solely to that property settled as heirlooms, and which must be registered as heirlooms before they could be exempted. He would further point out that if such heirlooms were sold during the continuance of the settlement duty was to be paid on the value realised by the sale, and if there was not an immediate re-settlement, but the settlement itself came to an end, duty was to be paid on the valuable works of art which were not re-settled. There was one class of national property which had not yet received sufficient attention. He referred to ancient documents. It was within his knowledge that there were in possession of private owners most valuable historic documents, which were, in fact, invaluable for the purposes of national history, which could be turned into money and which would produce large sums if not protected from sale. He would point out that his Amendment provided that articles only should be exempt which were such as the Commissioners should from time to time prescribe to be works of art within the meaning of the section. This was a class of property which, at the present time, was not liable to duty at all, therefore, the Bill proposed a fresh tax, and the Amendment was in the interest not only of private individuals, but of the community at large, and was only restoring to that class of property known as heirlooms the exemption they now possessed from being liable to probate or its analogue, the Estate Duty. It was a class of property which the Chancellor of the Exchequer might exempt without outraging his conscience or sense of public duty. He was not asked to exempt or favour in this respect anything which would at the present time be liable to duty; but he was asked to provide simply as a matter of strict justice, that property which was settled and which could not be turned into money should be exempted from the duty which was imposed by this Bill. The clause contained ample safeguards. It was only to be applicable in respect of settled heirlooms which were registered as settled heirlooms, and if sold and turned into money the person who sold them was to be accountable for the duty. He hoped in the interests of justice and fair play that this concession, which affected a very limited class of important national property, would be granted by the Government.

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

Mr. R. T. REID said, the question of policy involved in this new clause seemed to be precisely the same in principle as that which was discussed in the previous Amendment, and this question was really decided by the previous clause which had been discussed.

Sir R. WEBSTER: The previous clause did not refer to settled works of art.

Mr. R. T. REID thought there was a distinction in the consideration whether articles were settled or not; but when they remembered the argument in favour of exemption for works of art was based upon the importance of keeping them in this country and encouraging art generally, and so forth, he did not think the fact that they were settled made any difference. He hoped the hon. and learned Gentleman would not think it disrespectful if he did not repeat the arguments which had been already used and fully discussed. Under the circumstances, he could only say he was very sorry it was not in the power of the Government to accept the Amendment.

*Mr. BYRNE said, there was a clear distinction between this and the previous clause. The previous clause was broad and general in its terms, and, as they thought, just, but at the same time it was open to certain objections which could not be urged to the present clause. For instance, it related to all these matters, whether settled or unsettled, and their arguments in favour of it were based on grounds which might also be urged in favour of this clause. But there were certain arguments in favour of this which could not be used in favour of the last clause. Prior to this Bill there was no Probate Duty levied on settled works of art such as were referred to in the present Amendment. If they put things of that kind under settlement the owner could not turn them into money; he would be unable to sell them in the market at the best price they would fetch, and surely that was a good argument why they should not be taxed. That principle was recognised by the Legislature in the Settled Land Act, which put heirlooms on the same footing as a mansion house. A man could not sell heirlooms as he could sell other property without making out an imperative case for the sale; and the Court, in considering whether it should order or allow the sale of heirlooms, or mansion houses, must take into consideration not merely the interest of those claiming under the settlement, but the interest of those who come after them; and also that sentimental view of preserving the heirlooms in the family. He knew that an equivalent to Probate Duty and Legacy Duty was at present levied on pictures, works of art, and manuscripts; but the law had always recognised that those things might be under settlement, and he hoped the law would always so recognise it, for otherwise things of great national and historical value would be dispersed, and perhaps sent out of the country altogether. If historical treasures had not been exempt from taxation under settlement, they should not be drawing, as they were now, valuable information from collections of historical manuscripts which had been preserved for generations in the old houses of the country. But under this Bill, if not amended in the direction proposed, the Commissioners of Inland Revenue, or those whose duty it was to assess the value of property for the purposes of the Estate Duty, would insist on a thorough search of old boxes in the mansions of the country to see whether they contained historical manuscripts or rare pictures; and it was certain that the result of such a policy would be to destroy or disperse those treasures. It was in consequence of the existing law, which tended to preserve old manuscripts as heirlooms, that fresh light was being constantly thrown on the history of the country in the past through the agency of those old manuscripts, by the historical writers of the day. For the first time they were imposing a tax which would prevent these collections being made and preserved as they had been in former times; which would render it difficult to keep these valuable historical properties in the country, and thereby destroy for the future all prospect of having further light thrown on the history of the country. The Government had not paid due regard to the subject-matter of taxation, in imposing equal taxation, in respect to amount, on a thousand sovereigns, or a picture worth in the market a thousand pounds, or on a small estate worth a thousand pounds which could not be sold. It was not enough to support such action by the argument that they were really equalising taxation. There should be exceptions, and now, at least, they had got to a subject-matter in which it was to the public interest that an exception should be made. Men would not accumulate these properties if they were, by being included in aggregation, to augment the duty to be levied upon an estate. He believed the Government had not fully and fairly considered this subject. Hitherto it had always been considered that there was something more to regard than merely how much money they were to get by taxation. The Government ought to have some regard to the subject-matter of taxation. It was not enough for them to say, "We want so much money." They might levy what they required upon other properties if they would spare objects the dispersal of which would do violence to the national sentiment. We had been called a nation of shopkeepers, and he was afraid that under the new development of legislation, as exemplified in this Bill, we would deserve the epithet far more in the future than in the past. He was not one of those who said that in legislation they should be led away by mere sentiment; but, all the same, he believed that if they disregarded national sentiment in taxation they would be neglecting one of the highest duties of the Government of the country.

*Mr. T. H. BOLTON said, he was surprised the Government did not accept the clause, because it seemed to him to be in complete harmony with the professed policy of the Government. The Government were always professing that the object of their legislation was to confer on the people opportunities of improving their condition materially and artistically. He could understand the desire of the Government to break up estates and to destroy the continuance of families associated with the possession of land. But he could not understand this policy of embarrassing the preservation of articles which encouraged the cultivation of artistic tastes in the people. There were a large number of collections of pictures and works of art in mansions in various parts of the country, which for all practical purposes were as much open to the people as if they were housed in our public museums. The owners of those great country houses had generously placed their art collections at the disposal of the people, and there was no more difficulty in seeing them than there was in seeing the art collections in the various public museums of the land.

MR. SPEAKER: I do not think the remarks of the hon. Gentleman are relevant to this particular clause. The hon. Gentleman is speaking to the clause which has just been rejected by the House, and not to this question, which deals with the question of heirlooms.

MR. T. H. BOLTON said, his point was that the clause tended to the preservation of heirlooms in families, and that therefore if it were adopted the people would have the same opportunity of enjoying the art collections of the great country houses in the future as they had in the past. The policy which encouraged the preservation in the country as family heirlooms of collections of art treasures was a good policy; but it was a very bad and a very foolish policy to do anything which tended to the dispersal of those works of art amongst dealers and speculators. If the owners were willing to register those art collections they would be placed under an obligation to the public with regard to their preservation; and such a course would be in accordance with the very best desires of all those who wished to see those works of art made available for the cultivation of the artistic tastes of the people. Those works of art could not produce any actual income for the owners, and the benefit of them was, as he had pointed out, enjoyed by a large number of people who visited the great country houses for the purpose of seeing them. The proposal in the clause ought to commend itself especially to the present Government, considering the great professions they made of their desire to elevate the condition of the people; and he urged them, therefore, not to reject it.

GENERAL GOLDSWORTHY (Hammersmith) thought that at least family portraits and manuscripts might be exempted from taxation under the Bill. If some such clause as this was not adopted they might find some of the historical families obliged to sell their family pictures, which were national pictures, to satisfy the demands of the Chancellor of the Exchequer. He knew from personal knowledge that the Bill would impose heavy financial obligations on owners of property; and he was greatly afraid, indeed, that if those art collections were not exempted from taxation as heirlooms, they would be dispersed by sale, and probably lost for ever to the country.

SIR R. TEMPLE (Kingston, Surrey) said, he rose to support, in a few words, the Amendment of his hon. and learned Friend and leader. He ventured to do so, because art was one of the subjects with which he had rather close relations. The Solicitor General asked why they pressed this Amendment. They pressed it because they were afraid those precious heirlooms would under the Bill be sold and sent away in order that the Death Duties might not be paid upon them. It might be said that the Amendment applied only to settled works of art, and that they were not so easily sold as unsettled works of art. But they really believed that even settled works of art would be sold if the owner was unable to pay the Death Duties accruing upon them. There might be difficulties in the way of selling those works of art; but they believed that if they were not protected in the way proposed in the Amendment, the powers of some Court would be brought into play, and that those works of art would be sold even though being settled. There could be no doubt that no difficulty would arise as to the definition of a work of art under the clause, for if the Solicitor General would look at the last lines of the clause he would find that the Commissioners of

Inland Revenue were to be the judges. The hon. and learned Gentleman might say that the Commissioners of Inland Revenue were not qualified to judge in such a matter; but he understood that in regard to levying Probate Duty they were already constituted judges of the value of works of art and of what was the character of works of art. He would give the House a concrete case of the working of the Bill if the clause were not accepted. It was his own case, and possibly it was of some interest. It happened that he was the possessor of a collection of manuscripts which might be of extraordinary value. They contained the signatures of every King and Queen; of every Minister, and of almost every celebrated person of this country for 1,300 years down at least to 50 years ago. He trembled to think what this collection of manuscripts would be valued at by the Commissioners of Inland Revenue when it came to be dealt with for the purposes of Estate Duty after his death. His ancestors had spent a great deal of money on the collection. They had not only collected the manuscripts themselves, which were of great historical value, but they took enormous trouble to have verified in writing the genuineness of the manuscripts, and the history of how they were obtained and of the various hands through which they had passed. He had taken the precaution, with the assistance of his legal advisers, to prevent alienation after his death, so that the collection would come within the term "settled property" under the Act. It seemed to him to be very unjust that the Commissioners of Inland Revenue should place a valuation upon property of that kind, and have it heavily taxed. It might be said that Probate Duty had to be paid upon the collection in the past, and that no complaint of that duty had ever been made. But in those good old days Probate Duty was limited in its percentage, and so equitably administered that none of them felt it, and, therefore, never complained of it; but it became a different matter when his valuable historical manuscripts came to be brought together with his land, cottages, Stocks, shares, Consols, and things of that kind, and not only aggregated, but possibly graduated. In fact, this manuscript collection might possibly raise his estate from one grade into another, and therefore impose a higher charge on the estate, although his successor could get no financial benefit from the collection, as he would be unable to sell it. Examples of this kind might be infinitely multiplied. He maintained that it was not to the best interests of the culture of England that these articles of priceless interest should be denied to coming generations.

*MR. BUTCHER said, the Government must indeed have a heart of stone if it could resist the appeal of the hon. Baronet. He had thought, whilst the hon. Baronet was speaking, that the stony heart was melting, and that at a later period they would have some practical proof of the fact. It was only to works of art, manuscripts, &c., settled as heirlooms that this clause would apply — a very limited and special class of property, which at present paid nothing in the character of Probate Duty, and at the utmost was, as a rule, liable to pay 1 per cent. Succession Duty. The difference between the 1 per cent. now payable and the 4 or 5 and up to 8 per cent. which would be chargeable in future was, he ventured to think, a very serious matter, and one which the House should long consider before it adopted the scheme of the Government. He was glad to see the Solicitor General in his place, for he, no doubt, would remember the speech of Pericles, which would be familiar to all their minds. Pericles had told an Athenian audience that they cultivated a love of art with a due regard for economy. The Chancellor of the Exchequer cultivated it with a most undue regard for economy, because he found that the right hon. Gentleman economised his love of art when it became a question whether he should support the interests of art or endeavour to get a little more money for a particular year. The right hon. Gentleman invariably allowed the interests of art to fall into the background. He (Mr. Butcher) thought the time had come when, remodelling the Death Duties, and entering on what he might call a new stage of arrangement with regard to Death Duties, they might look on this matter from a somewhat broader point of view. Surely they should reconsider their position as to whether this non-income-bearing property should be treated as liable to the payment of Estate Duty. It was not unreasonable to ask that when they were putting the Death Duties on a new basis they should rise a little above the considerations of the money required for the year, and ask on what broad considerations of policy they must base their Death Duties in their remodelled state. As regarded these works of art and historical collections, they were in a unique position. They were non-income-bearing. No one suggested that they were used for bringing in a pecuniary advantage to their possessors. But they had this peculiar characteristic: that while they were thus non-income-bearing, they fulfilled an essential educational purpose, not only in relation to the individual who possessed them, but as regarded the far wider outside public. He believed that fully 99 per cent. of the great collections throughout the length and breadth of the Kingdom were open to the public, and no step should be hastily taken by the House that would even indirectly tend to lessen them, nor could any gain to the Exchequer in any way make up for their loss to the nation. He maintained that if from fear of having to pay this excessive duty owners felt compelled to get rid of their collections, hon. Members would be inflicting, by allowing this clause to pass, an irreparable injury on the public, who had enjoyed the privilege of inspecting the greater number of these private collections for so many years past. The interests of private individuals were well worthy of consideration, but he put it from the point of view of the public when he said that a great injury might be inflicted on them by insisting on the proposed duty.

Mr. BARTLEY said, there was one phase of this subject which had not been considered, and that was that the Amendment did not only apply to large collections of works of art and objects of interest. There were people in humble circumstances who possessed objects which were now of great value, but which were not valuable at the time they were made heirlooms. He referred to letters, MSS., and portraits. The right hon. Gentleman the Chancellor of the Exchequer, he was sure, knew of many collections of the kind in the country which were now worth a great deal, but which at the time they were first acquired by an ancestor of the present owner were of small value. He had in his mind's eye a collection he had seen in Oxfordshire in which there were some wonderful pictures, which were now worth thousands of pounds, but which when they were first constituted heirlooms were of small worth, having been purchased at small prices in those days. These heirlooms became of great value by reason of the fact that other persons desired to possess them. It seemed to him to be particularly hard that the different possessors of the family portraits, for instance, should from time to time be called upon to pay a heavy duty for the privilege of owning them for their lives. It was not the fault of these owners that other persons desired to possess their heirlooms. There was a high way of looking at this question. It was a great thing to foster an interest in all that connected the present generation with those who had gone before and who, not only amongst the great and wealthy but in the humbler ranks, had helped to make England what she was, and he greatly regretted that the Chancellor of the Exchequer seemed willing to sacrifice even the traditions of the past to secure a few more pounds to meet the exigencies of the present. Let the right hon. Gentleman sacrifice the small amount he would gain in the form of duty on these heirlooms if it was only for the sake of the education of the present generation; and, if necessary, in making the exemption, let him lay down the condition that the large collections should be open to the inspection of the public on certain days. Small collections, of course, could not be dealt with in this way. There were many persons who could only point, perhaps, to a testimonial that had been given to one of their ancestors, and yet the knowledge of that man's noble deed may have spurred others on to risk their lives for their fellow-creatures' good. He himself possessed a small silver cup, of artistic shape, that had been presented to one of his ancestors some hundred and fifty years ago for first raising buck-wheat in this country. In those days that was considered a great thing to do. He did not know what buck-wheat was, not being an agriculturist, but in his humble sphere he valued the cup very highly and desired to retain possession of it. And the sentiment that animated him in this matter was, he was sure, pretty general throughout the country. He feared that if the exemption from duty were not allowed in the case of heirlooms and works of art, the result would be that persons would be disposed to get rid of them. He, therefore, strongly supported the present Amendment, which he hoped would be accepted.

Sir W. HARCOURT said, he would make an appeal to the House. This was an interesting subject, but the House had discussed it over and over again both in Committee and on various Amendments. He regretted that the view taken by the Government was different from that of hon. Members opposite, but it evidently was different. They could not undertake to deal with taxation, which had for its object equalisation, on the principles laid down by the hon. Member. He hoped that the heirloom possessed by the hon. Member as the result of the cultivation of buck-wheat, which was the best possible food for poultry, would long remain in the family. One point in connection with this subject was worthy of note. All the plans that had been proposed had this effect : As long as a man was rich enough to keep these heirlooms he would escape, but the moment circumstances became such that the articles had to be sold, then his relief would be granted from the payment of duty. A more unsound principle could not be conceived.

Mr. GOSCHEN said, he thought the right hon. Gentleman was most unfair to the Amendment. The right hon. Gentleman said that the effect of the Amendment would be to provide that where persons were too poor to keep their heirlooms they would not escape duty. If the heirlooms were sold then they would pay duty, but why were persons to be fined if they retained and did not sell their heirlooms and had no enjoyment of them? The right hon. Gentleman said there was the pleasure of retaining them to be considered. The right hon. Gentleman could not have read the Amendment, because the whole force of it lay in the fact that heirlooms were settled property and could not be sold.

Mr. H. H. FOWLER : Unless with the consent of the Court.

Mr. GOSCHEN : Yes, unless with the consent of the Court. That was in cases where the possessors were driven absolutely to a sale. Hon. Members opposite appeared to rejoice that heirlooms should come into the market, and in this view they were opposed to the feeling which prevailed on his own side of the House that the heirlooms should be retained in the family. It seemed as if the Chancellor of the Exchequer thought that the best use to which heirlooms, manuscripts, and pictures could be put was to send them to Christie's. On this question, so far as sentiment was concerned, there was a distinct issue between the two sides of the House. He was surprised that the right hon. Gentleman, who had become more democratic than the democrats themselves—like the aristocrats who joined the French Revolution—should have shaken off every possible sentiment that heirlooms and pictures belonging to a family should remain in that family. He could not think that the view the right hon. Gentleman had expressed was his real and intimate and personal view. Hon. and right hon. Gentlemen opposite could not wish that it should be made impossible or difficult to possess old manuscripts and pictures—and it must be borne in mind that these things were not exclusively in the hands of the rich. They were sometimes possessed by families who would be ill able from generation to generation to pay duty upon them. Heirlooms should be preserved to the families to which they belonged, but the Chancellor of the Exchequer seemed anxious to treat them in a way that would drive them to the hammer. It was not correct, as the right hon. Gentleman had said, that this subject had been discussed over and over again. What had been discussed was the question as to works of art generally—

works of art which did not yield an income. The subject they were now considering was as to settled heirlooms—heirlooms that could not be sold or that could only be sold by going to the Court—and he did not suppose that the Secretary of State for India really desired them to go there. The Chancellor of the Exchequer might fairly have given way, looking at the small number of treasures which were involved. He would remind the right hon. Gentleman that they did not pay Probate Duty, and the concession of this small point would assist the middle classes even more than the rich, while it would satisfy a sentiment prevalent among many classes of the community.

Mr. GIBSON BOWLES said, that he had been unable to support some of the Amendments bearing upon works of art, but this he could support with a clear conscience. This exemption was contained in the Legacy Duty Act. Plate, furniture, and so on, were exempt so long as they were enjoyed in kind; that was to say, when the possessor was unable to dispose of them. He admitted that when money was obtained for works of art it was reasonable that the Chancellor of the Exchequer should receive duty. He feared, however, that the effect of this Bill would be to impose such a charge on a picture, for example —a charge which might amount to £190 on a picture worth £1,000 if left to a man by a millionaire—that a relatively poor man would scarcely be able to raise sufficient money to pay the duty. He would thus be driven to sell the picture. There were details in the Amendment—as to registration, for example—which might be improved, but undoubtedly the principle of the proposal was a good one. If a man had, say, a picture which he had inherited he would not like to be driven to sell it for a few hundreds of pounds to persons who might wish to represent themselves as descendants of the Crusaders. One might be a poor man and a descendant of the Crusaders, and he might not desire to sell the picture of his ancestor to, say, an alkali manufacturer who might wish to represent himself as one of the "de Brunners" who came over with the Conqueror. No doubt the moment an heirloom was sold it was right for the Chancellor of the Exchequer to have his tax.

Question put.

The House divided:—Ayes 95; Noes 143.—(Division List, No. 162.)

*Mr. BYRNE said, the next new clause he wished to propose was one regarding policies of insurance for the payment of the new duties, and it might say something for his sanguineness of temperament when he suggested that he hoped—and hope sprang eternal in the human breast—he would be able to induce the Government to accept his proposal. His proposition was that if any person desired to provide during his lifetime for the payment of the Death Duties he might effect a special and specific policy to be called the Estate Duty policy, the proceeds on his death to be applied to the payment of the duties and his executor to have no control over the money until after the duties had been paid. This clause, he suggested, was not open to the objection made to a former proposal in regard to providing for Death Duties, for whereas the former proposal was conceived in the interests of the aged and infirm and such persons who were not likely to be able to effect an insurance on reasonable terms, the present scheme was applicable to the provident young and healthy, and, indeed, to every person, whether a millionaire or a poor man, who effected such an insurance as was here contemplated and who paid the premium regularly. Under this scheme a man would be creating during his life, by means of saving out of his income, a capital fund which would never have existed but for this means of providing for payment of duties after his death. The State would gain by the convenience and simplification which would be insured in the payment of the duty, and would not have to look to the man's estate or representative at all, as the money would be paid over by the Insurance Company direct to the Exchequer. He asked the Leader of the House to consider this proposal, not with benevolence, but by reason of its freedom from the economic objections which attached to the earlier proposal. This was not a question of amount, and the adoption of the plan would not involve any loss to the Exchequer.

New Clause—

(Insurances for Estate and Settlement Duty.)

"1. Any person desiring to provide against the duties which may become payable under this Act, in respect of property passing on his death, may effect for that purpose a policy of assurance (to be called an 'Estate Duty Policy') upon his life.

"2. Any moneys payable upon the death of a person, under an Estate Duty Policy effected by him, shall be applied by the company or office with whom such policy is effected in payment, in the first instance, of the duties payable under this Act, in respect of so much of the property passing on the death of such person, as he shall by writing under his hand direct, and the balance, if any, of such moneys shall be paid to the executor of such person, and Estate Duty shall be levied thereon at the proper graduated rate.

"3. Save as hereinbefore provided, Estate Duty shall not be paid in respect of any moneys payable under an Estate Duty Policy."

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

SIR W. HARCOURT said, he really thought he would be imposing on the patience of the House if he were, for the tenth time he believed, to give the reasons why the Government could not accept Amendments of this kind. Figures or words might, by means of permutations and combinations, be presented in a number of ways. This was only a variation of the question which the Committee and the House had dealt with so often, with this difference, that in the former cases there was, at least, the pretence of appropriating the fund for the payment of the duty, whereas here the person creating the fund might appoint only a small portion of the fund to the Exchequer. Moreover, it would not be necessary that the fund should be created out of income, but might be made the means of evading payment of duty on part of the capital. He had so often wearied the House by answering Amendments of this kind that he would not trespass further upon their time. He would simply say that the same reasons which he had urged before prevailed also in the case of the present Amendment.

SIR R. WEBSTER said, he could not help reminding the Chancellor of the Exchequer that last night, when an Amendment of a much wider character was under discussion, the right hon. Gentleman was asked whether this Amendment would not meet the objection he was then urging, and if pressure of work had not prevented him examining more closely this Amendment he would not have made the slip in his argument he had just made in suggesting that only part of the proceeds of the policy might go to the payment of the Death Duties, and the rest would escape duty altogether. The clause clearly provided that any balance should be aggregated with the general estate, and, therefore, it would not escape payment of duty. The Chancellor of the Exchequer said last night that it would be a most desirable thing if there were some means of securing to the Exchequer the ready payment of the duty—that he would be glad to assist any scheme whereby the Exchequer would have a fund of ready money to their hand from which the payment of the duty could be obtained. The whole point in his observation, therefore, was that it would be desirable that persons should be induced to make a permanent or a temporary sacrifice with this purpose in view, and in this clause a practicable scheme for the purpose was submitted. The right hon. Gentleman had suggested that the policy might be paid up in one premium, and he had spoken of permutations and combinations, but he was much too good a mathematician not to know that even if a policy were paid in a single premium instead of by annual instalments the person who paid lost the interest on the lump sum, and the Insurance Company got the benefit of it. It, therefore, amounted to a charge on the man's income. He contended that if the Government desired to make the Exchequer safe and to be fair in this matter, they ought to support this proposal, whereby a scheme had been devised so that a person could fairly and legitimately secure his estate against the incidence of the duty, and at the same time ensure ready payment of the duty to the State on his death. He really could not understand the position now taken up by the Chancellor of the Exchequer in objecting to the clause, especially after having invited hon. Members on that side of the House to devise such a scheme as had now been presented—a scheme which, while it made the Treasury safe, encouraged persons to provide in their lifetime for the payment of the Death Duties.

Mr. BARTLEY (referring to the cries of "Divide" with which he was received) said, it was only reasonable he should be allowed to say a few words on that question. They on the Opposition side of the House had been trying in every possible way to make the Budget Bill a means of promoting thrift among all classes of the community, but they had been met by every possible objection. He could not agree with the right hon. Gentleman that that was the worst possible form in which to attempt it. The present proposal was a plan by which a direct inducement might be given to a man to provide for the Estate Duties during his life—a wise and proper thing to do—and it was based on the principle that the State would have a ready means of obtaining the money when it became due. He was the more strongly in favour of the proposal because the onus of paying the duties, which had been described as arrears of taxes, would then fall on persons during their lives, and would not be thrown upon their successors at a time of difficulty and trouble, and possibly of great reduction of income. He had always held that that was the right principle to go upon. It seemed very strange to him that at a time when every effort was being made to encourage, by means of Savings Banks, thrift among all classes, the Government should oppose and reject such an admirable and practical system for promoting economy as this clause devised, and for promoting it to the direct advantage of the State. This system would even do more than encourage the making of provision for the Death Duties during lifetime; it would, he believed, induce property owners to systematically provide for jointures and other estate burdens out of income instead of saddling the estate itself, for one great mischief in connection with landed estates was the practice of relegating till after death the making of provision for charges which could be met during lifetime. By this proposal a direct inducement would be offered to people to provide during their lifetime for the payment of the Estate Duties, and it would also afford the State a ready means of obtaining payment when they fell due. In that way the Exchequer would obtain payment at once without waiting, and it seemed extraordinary that the right hon. Gentleman should refuse every proposal for an arrangement of this sort. The Chancellor of the Exchequer hardly seemed to realise the position he was in in regard to this matter, and appeared quite unable to see the difficulty that would follow. The fact was, he seemed to be very ill-advised; but if he would go into the matter himself, he would see the advisability of accepting some such Amendment as that proposed by his hon. Friend.

Mr. HENEAGE (Great Grimsby) thought he had reason to complain of having been entirely misled. When he withdrew his Amendment on Monday he certainly understood, though the Chancellor of the Exchequer told him not to expect too much, that favourable consideration would be given by the Government to the arguments adduced in support of the Amendment now before the House. Two arguments had been brought forward by the right hon. Gentleman, one that he was going to lose half-a-million of money by this proposal—which was an entire misapprehension; the other that upon an estate worth £25,000 the duty would in future only be levied on £24,000—which was absolutely absurd. To illustrate that he would take the case of an estate worth £96,000, the duty on which an insurance had been effected to meet. That insurance would be £5,200 or £5,300, which would bring the property to over £100,000 on which payment would have to be made upon an increased scale, simply because the man had been thrifty enough to insure his life to meet the Estate Duty. That would act as a penalty upon thrift. If a man chose during his life to lay by sufficient money to meet the Estate Duty, he did not say it should go altogether free, but it should certainly not be brought in in a way that would penalise the man for his thrift. It was absurd to say that the State would lose if this Amendment were agreed to; for if a clause of this kind was not inserted in the Bill, there would be no insurances effected for the purpose of paying Estate Duty. No one would be foolish enough to waste his own money in accumulating a capital sum to meet the Estate Duty if he knew that, in addition to losing that money in his lifetime, he was going to penalise his estate with an amount which the residuary legatee would have to pay. The Exchequer would gain nothing in consequence of the refusal of the Government to accept the Amendment.

Mr. A. J. BALFOUR: I have heard the brief speech of the Chancellor of the Exchequer upon this Amendment with great surprise. He spoke of permutations and combinations, and said that we were bringing forward the same subject over and over again and repeating the same speeches with no substantial difference on each occasion. May I recall to the right hon. Gentleman's mind what took place last night with regard to this very Amendment? My right hon. Friend who has just sat down brought forward an Amendment upon this subject, but it was wide in its terms and less carefully guarded, and therefore naturally less qualified to command the approval of the Government. The Chancellor of the Exchequer on that Amendment explained to the House that if the object of such an Amendment was to make it easier for the Exchequer to get the Estate Duty to which the State was entitled on the death of the testator, the proposal was one which might be considered favourably, and when the right hon. Gentleman's attention was called pointedly by the hon. Member for Liverpool to the Amendment which we are now discussing he promised it some kind of favourable consideration. On the strength of that promise my right hon. Friend the Member for Bodmin (Mr. Courtney) asked my right hon. Friend who has just sat down (Mr. Heneage) to withdraw his Amendment. That happened only 24 hours ago, and now the Chancellor of the Exchequer gets up and contents himself with using some mathematical gibe about permutations and commutations. He does not argue the question, and he does not give the Amendment that favourable consideration which he had promised to extend to it. The Chancellor of the Exchequer is indifferent to any arguments founded upon personal hardships; he is indifferent to any arguments based upon public expediency which, in our judgment at all events, demands that measures should be adopted which encourage the accumulation of capital; but there is one argument which, I think, may reach the soft spot in the financial heart of the right hon. Gentleman, and that is an argument based upon the interests of the Treasury over which he presides. The slightest inquiry will prove that a very large number of the members of that very limited wealthy class from whom the right hon. Gentleman expects to derive the greater part of the financial benefit which he seeks are taking steps not to evade the measure in any fraudulent way, but to escape the incidence of the duty by transferring their property at this moment to their heirs. That is a course which may be right or wrong. I do not imagine that anyone can call it wrong; at all events, it has, I believe, received the high sanction of some authorities below the Gangway on the Ministerial side of the House. But whether right or wrong, it is evidently a process most adverse to the interests of the Treasury; whether it is advantageous to the public or not, the Treasury will be sure to suffer. One effect of this Budget has been to call public attention to the incidence of the Death Duties. The public have discovered that those duties are being augmented, and they have realised that the milch cow from which the Chancellor of the Exchequer intends to derive the sustenance for the Treasury consists of a very limited class. About 200 persons in a year will contribute the whole of the increased duty which the right hon. Gentleman expects to get. If these persons set to work to evade the duty by means legitimate which are defensible, or illegitimate which are indefensible, but which in either case will militate against the interests of the Budget, the Chancellor of the Exchequer and his successors will find that they will not get out of this tax nearly the amount of money which is anticipated. I am sure the right hon. Gentleman will see that I am speaking entirely in the interests of the Exchequer in saying that the difficulty is to be met by making it easier for those who have to pay the tax to devote their money to a purpose by which it will go to the Exchequer rather than by adopting a course which will deprive the Exchequer of that money. If this Amendment be passed it will be the interest of persons to insure against the Estate Duty, and if they do the amount for which they insure will pass, whether they like it or not, to the Chancellor of the Exchequer on their decease. If you offer them no inducement to give the Exchequer this security for the payment of the tax the result will be they will consider how the tax is to be evaded, and they may possibly resort to expedients which everybody will condemn, but they may resort to expedients which nobody can condemn, and, in cases where they can trust their heirs and successors, they will do what everybody knows is being done at this moment. Thus the heirs will profit and the Exchequer will suffer. I appeal to no higher motive than the interests of the Exchequer over which the right hon. Gentleman presides, and I do seriously represent to him that unless he makes it tolerably easy for the persons who are to be taxed to pay the tax the Exchequer will not get the amount anticipated out of this new impost. Those whom the Chancellor of the Exchequer is trying to get at—few in number, recollect, but having at their command the highest professional assistance—will by means legitimate or illegitimate—legitimate I fully believe in the main, but none the less effective as against the Exchequer—so deal with their property during life that the Chancellor of the Exchequer will not get at their death the full sum which he anticipates. For that reason alone, if for no other, I would earnestly press on the Government the advisability of devising some means by which they may induce the wealthy classes whom they intend to tax to devote during their life some part of their annual income to provide a fund, which it will be out of their power to alienate, for the purpose of paying the Estate Duty which this Bill contemplates. I think the Government will see that I am speaking entirely in their own interests as guardians of the Public Purse, and that it would be desirable, if the Chancellor of the Exchequer will not favourably consider this proposal, that he should really set to work to devise some scheme of his own, having refused one after another the plans proposed from this side of the House.

Mr. S. HOARE (Norwich) said, the House was not only deciding how much the Chancellor of the Exchequer would gain or lose, but whether they were going to make a retrograde movement so far as life insurance was concerned. Yesterday the right hon. Gentleman expressed a sympathy with the object in view, which it was expected would have taken some form and would have been, at any rate, partially satisfactory to that side of the House. He hoped they were not to be entirely disappointed after the right hon. Gentleman's expression of sympathy with the object of providing by thrift for liabilities at death. He was at a loss to understand one point which the Chancellor of the Exchequer had taken—namely, that he could not treat savings for life insurance differently from other savings. This House had always treated savings for life insurance differently from other savings. Why was it people got Income Tax returned for premiums on their life insurance? They did not get such a return on any other savings—Consols and the like. But the House had always held that those who for wise and prudent purposes insured their lives should have returned to them the Income Tax on the premiums. If then the Government should take the view expressed by the Chancellor of the Exchequer, it would be a distinctly retrograde movement, depriving those who insured their lives for prudent purposes even of advantage they had had in the past. It seemed hard, indeed, that when these heavy burdens were being placed upon all, whether rich or poor, they were not to be allowed to make some provision for them. This applied as much to the poor as to the rich, and the proposal could do no harm whatever to the Treasury. It could only be of advantage to those who made proper provision that upon their death no extra burden should be placed on wives, children, or those they might leave behind. The question was, whether the Government would refuse to afford any encouragement to thrift? The Chancellor of the Exchequer treated it as a question for millionaires; but he might rest assured it was really one for the vast majority of the people who were thrifty, and who wished to make prudent provision for the payment of the Estate Duty. He wondered whether the Government would allow people to deposit money at a low rate of interest for this purpose. He hoped that hon. Members would consider in going into the Lobby that they were going to vote, not simply on "another clause," but on a most important principle, which was whether the House was going to do anything to encourage thrift and life insurance, or whether it would say to the people on whom it was imposing heavier Death Duties than were ever imposed before, "We do not desire that you shall be thrifty, and provide for them by life assurance—we will cast all these burdens upon you, and will not help you to provide for them."

Question put.

The House divided:—Ayes 128; Noes 162.—(Division List, No. 163.)

*Mr. BUTCHER (York) moved to insert the following clause:—

(Gifts to the Nation, or any municipal body or public institutions.)

"Estate Duty shall not be leviable in respect of any pictures, prints, books, manuscripts, or antiquities of national or historic interest given to, or bequeathed in trust for, the nation or any municipal body or any institution maintained solely for the benefit of the public."

The hon. Gentleman said that as the Bill stood a man who presented pictures to the nation would not only have to pay upon the graduated rate in respect of such pictures, but their value would be aggregated with the rest of his property, and he would have to pay upon a higher scale. If he were asked to say what reasons there were in favour of this clause, he should say that there ought to be every desire on the part of the Government to encourage gifts to the nation and to stimulate the generosity of donors. We had not now too many works of art. The pious benefactor of the past was no more, and consequently they ought to do all that lay in their power to encourage the modern donor. Would it not be a shame that anyone giving works of art to the nation should not only have to pay duty upon their value, but that such value should be aggregated with other property? If it was desired that pictures should come into the hands of the nation or of the Municipal Authorities, was it advisable to place a graduated tax upon the benevolent intentions of owners? He believed the Chancellor of the Exchequer would be well advised and would not be exceeding his duty as guardian of the Public Purse if he allowed this exemption, so as to promote the kind of gifts which he (Mr. Butcher) had in view. The gifts referred to in the clause included gifts to institutions maintained for the public benefit. He thought he was fortified in his arguments by the fact that when this subject was under discussion in Committee the Chancellor of the Exchequer gave it his somewhat favourable consideration. The Chancellor of the Exchequer and the Solicitor General both of them put down clauses for the exemptions mentioned in this clause, but the right hon. Gentleman the Chancellor of the Exchequer could not say what was meant by them, and the Attorney General got up and said that they did not contain the meaning that the Government intended to convey. He ventured to think that his clause was, at all events, intelligible, and carried out the intentions of the Government; and, under these circumstances, he hoped he was not presumptuous in appealing to the Chancellor of the Exchequer to fairly examine his proposal. The House, he trusted, would say that it would be only fair that when a man left valuable works of art to the nation or to the public the value of that property should not only not be aggregated with the rest of his property, but should be exempted from the duty.

Clause brought up, and read the first time.

Motion made, and Question proposed, "That the Clause be read a second time."

Sir W. HARCOURT said, he was very glad upon this occasion to be able to present himself to hon. Members opposite in a different attitude to that which he had been so often compelled to assume. From the first he had desired to see this case properly met, and he was prepared to accept substantially the proposals of the hon. and learned Member. He would, however, suggest another form for the Amendment, because, if the authority were solely statutory, questions as to what was or was not of national or historic interest might be raised in the Courts of Law and be decided by juries. The Amendment he should propose would be—

> "It shall be lawful for the Treasury to remit the Estate Duties, or any other duties, payable on or with reference to death, on any such pictures, prints, books, manuscripts, or antiquities as appear to the Treasury to be of national or historic interest, and to be given or bequeathed for national purposes or to any County or Town Council."

The authority would thus rest with the Treasury, which was subject to the control of Parliament. It was necessary that the Treasury should have legal authority to deal with the matter, as there was some doubt as to whether any such authority existed. In the case, for instance, of Mr. Tate's bequest, he had left a Minute at the Treasury to the effect that all duties on that bequest should be remitted; and the Treasury had followed the same course in other similar cases. He was not in a position to move the Amendment he had read as a new clause, and therefore he should propose it as an Amendment to Clause 15.

Mr. A. J. BALFOUR said, he rose expressly for the purpose of thanking the right hon. Gentleman the Chancellor of the Exchequer for the concession which he had made. As to the form of words, he should like to make two suggestions. It could not be the desire of the Government that the pictures, prints, &c., on which the duty payable was remitted should form part of the estate from which they came for the purposes of aggregation. But at first sight it seemed that, if the remission were simply administrative, while the duty on the fragment of the estate might be remitted, that fragment would remain as part of the original estate for the purposes of aggregation. Then as to the Public Bodies in respect of whose bequests a relaxation of the duty was to be made, the learned Societies and the Universities were notably absent from the list of the Chancellor of the Exchequer. He was sure the Government could not intend that an estate should have certain privileges when bequeathed to Municipal or County Authorities, and should not have the same privileges when bequeathed to the Universities. Probably the Universities of all bodies were most capable of turning these bequests to profitable account. What he had said was in the way of suggestion, and not of criticism, and he hoped the Government would consider it before finally deciding on the wording of their Amendment.

Sir W. HARCOURT said, he thought he must ask the right hon. Gentleman not to take the question of aggregation as concluded. It would properly be raised on the Amendment. He was not indisposed to consider the question of the Universities; but there must be some definite limitation of the bodies to whom this privilege was to be extended. "Public institutions" was too wide a term. He had originally intended to confine the exemption to bequests made to the nation; but strong feeling was expressed as to the desirability of extending it to municipal bequests, and if that were done the County Authorities must receive the same treatment. He was, however, quite ready to consider the right hon. Gentleman's suggestions.

***Sir J. LUBBOCK** (London University) said, there could be no question that many of these collections would be more usefully applied by the Universities than by any other body. They knew that in the case of the British Museum the bequests were of great interest, and he did not imagine there would be any difficulty in including within this clause objects of national historic or scientific interest. He threw that suggestion out for the consideration of the Chancellor of the Exchequer. He noticed that his right hon. Friend was occupied for the moment, but perhaps some other Member of the Government would acquaint him with the proposal which he had put forward.

Mr. G. BALFOUR (Leeds, Central) said, he thought it would be reasonable to include in the exemption gifts to Municipalities, such as public parks and open spaces.

SIR S. MONTAGU (Tower Hamlets, Whitechapel) said, he would submit to the Chancellor of the Exchequer that it might be better, instead of mentioning for exemption properties left to the nation, to Municipalities, or Universities, to make the exemption general with regard to all properties left to Public Bodies.

*SIR M. HICKS-BEACH (Bristol, W.) said, he must confess to having heard with a great deal of disappointment the statement which the Chancellor of the Exchequer had made. Upon a previous occasion he had defended the Chancellor of the Exchequer against the inroads of the Municipalities, but now the right hon. Gentleman was actually acceding to their claims. He did not see why the taxpayers should have to pay for bequests made to Municipal or other Local Bodies, and there were some other Members who expressed the same opinion, and agreed with the Chancellor of the Exchequer in his proposed limitation of the exemptions to bequests made to the nation or to such institutions as were maintained out of moneys granted by Parliament. He hoped that, as the right hon. Gentleman proposed to extend the exemption, he would include the Universities; and that, on the other hand, he would not listen to the suggestion that it should embrace all kinds of property left to Public Bodies.

MR. GIBSON BOWLES (Lynn Regis) said, he must point out that the clause suggested by the Chancellor of the Exchequer seemed to him to be extremely dangerous. They had a Chancellor of the Exchequer with ruin staring him in the face, and yet he proposed to add to his embarrassments by making further exemptions. His latest proposal was to put it into the power of the Treasury to decide whether certain objects were or were not objects of national or historical interest. That was putting into the hands of a public department a novel as well as an extensive power. The exemptions which were to be made ought to be brought up in the shape of a clause, and such exemptions should be construed by the Court and by no other body. The Chancellor of the Exchequer did not propose to restrict the exemption to cases where the property or the work of art was to be kept in reserve, but extended it to all other cases whatsoever. The result would be that if a man left a great historical estate like Trafalgar to some corporation, not to be preserved, but to be sold without restriction, this public body having inherited what would practically be a very large fortune, would be exempt from all payment of duty to which other people were subject. He could not conceive why any Public Body should be placed in a better position than a private individual. Were it not for his modesty, he should say that his own Amendment, which was borrowed from the existing Acts, far better met the case than that of the Chancellor of the Exchequer. He saw very serious objections to the draft of the Chancellor of the Exchequer, and he would very earnestly suggest that the learned Attorney General should consider it with a view to some modification of the Government proposals.

MR. FORWOOD (Lancashire, Ormskirk) said, that when this matter was mooted in Committee he spoke a word on behalf of bequests to Municipal Institutions, and he felt bound to join with his right hon. Friend the Leader of the Opposition (Mr. A. J. Balfour) in tendering to the right hon. Gentleman (Sir W. Harcourt), on behalf of the Municipalities, their thanks for the concession he had made, as he believed that concession would be of great value to the large communities in this country. Great efforts had been made in the past to promote the establishment of art galleries, libraries, and other institutions in large towns, and anyone who had visited these institutions must have been struck with the great interest taken in them by the people. He gathered that the right hon. Gentleman had some hesitation in deciding whether bequests of artistic objects should be regarded in the aggregation of the property of the deceased. He wished to put a concrete case on the point. It was one that had arisen in his own town. A very learned man and a very distinguished citizen during the course of his life expended all his spare money in the purchase of old ivories, Wedgwood, pottery, and other works of art of considerable value. He left this collection to the Municipalities. The value set upon it was something like £80,000, and he had heard a higher figure mentioned. He did not pretend to say what the saleable value had been, but, taking it at £80,000, the total amount of the property left by this gentleman would be worth a little over £100,000. Unless bequests of this kind were exempted from taxation, the result of the gift of this valuable and unique collection to the City of Liverpool would have been that the comparatively small sum which the giver left to his representatives, instead of being taxed to the extent of £1,000, would have had to bear a burden of no less than £6,000. Surely it would have been most unfair to tax this man's successors in such a way. It was said by some hon. Members that gifts of money for charitable or public purposes should be made during a man's lifetime. In the case, however, of a picture or of some other work of art there was all the difference in the world between giving during lifetime and bequeathing in death. It might be reasonable to ask a man who wished to give money for a charitable purpose to do so during his lifetime, but when it was a question of taking a picture down from his walls or denuding his house of other valuable works of art, a much greater sacrifice would be involved in most cases than would be the case if the gift took the form of money. He hoped, therefore, that the Chancellor of the Exchequer would make it plain that the value of works of art given for public purposes should not be included in the aggregation of the testator's property.

Sir W. HARCOURT: I do hope that after the proposals I have made, and in view of the fact that this question will come up again for discussion, the Debate will not be further continued. I think it will be extremely unfair, and it will certainly be a very great discouragement to the Government, if it be continued now.

Viscount CRANBORNE (Rochester) said, he would not detain the House long, but as he did not agree with the great bulk of those who had spoken on the Opposition side of the House, he desired to say a few words. It was quite clear that under this Bill the tax would be paid by the beneficiaries, and the question was whether public beneficiaries ought not to pay quite as much as a private beneficiare. As regarded gifts to the nation, he had not much to say, because it would be rather absurd that the nation should pay out of one pocket into the other, but he thought that Municipalities ought to pay this tax like anybody else. They were richer as a rule than private individuals, and could, therefore, afford to pay it. He did not object to people leaving property to the nation or to Municipalities, but he thought it was far better that they should provide properly for those who were dependent on them. If Municipalities were to be exempted from the tax and the principle of exemption was to be extended to the great learned bodies, it ought also to be extended to the great charities, which were certainly as deserving as the Universities. The Chancellor of the Exchequer had chosen to ride the rigid economical horse. Let him ride it to the finish, and let him insist upon everybody paying the uttermost farthing. The only differences between public collections and private collections were that the owners of public collections were rich, while the owners of private collections were comparatively poor, and that while private owners had very little voting strength in the country, Public Bodies had large voting strength. It was because various parties were desirous of paying their court to the Municipalities in order to obtain their votes at the next General Election that it was proposed to exempt them from the tax.

Mr. A. J. BALFOUR: I hope the discussion may now be brought to an end. I am glad to say that the right hon. Gentleman (Sir W. Harcourt) has made a great concession, not to the unanimous feeling of the House, but to a feeling which largely prevails in the House, and which I myself certainly share.

*Mr. BUTCHER said, he was satisfied with the statement made by the Chancellor of the Exchequer, and would withdraw the clause.

Motion and Clause, by leave, withdrawn.

*Mr. SPEAKER ruled the other clauses on the Paper out of Order.

Mr. BUTCHER, on behalf of Mr. J. G. Lawson (York, N.R., Thirsk), moved to amend Clause 1 by inserting, "to any other person," after "passes," in line 20, page 1. He said the clause provided that the Estate Duty should be payable "on all property, real and personal, settled and not settled, which passes" on the death. He proposed to put in "to any other person," in order to make the clause clearer, and he thought if the words were inserted the clause would be made consistent with other portions of the Bill.

Amendment proposed to the Bill, in page 1, line 20, after the word "passes," to insert the words "to any other person."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, this Amendment had been discussed during the Committee stage. It was a mere question of drafting, and he did not think it would be advisable to adopt the Amendment.

Question put.

The House divided:—Ayes 121; Noes 157.—(Division List, No. 164.)

MR. A. J. BALFOUR moved the adjournment of the Debate, because there was a Bill on the Paper, the Parochial Electors (Registration Acceleration) Bill, the discussion on the Third Reading of which would not take up much time; but concerning which a few words would have to be said. He thought it might pass without difficulty that night if sufficient time were given to hon. Gentlemen to express their opinions on one or two of the earlier episodes connected with the Bill.

Motion made, and Question proposed, "That the Debate be now adjourned."—(*Mr. A. J. Balfour.*)

Motion agreed to.

Further Proceeding on Consideration, as amended, deferred till To-morrow.

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) BILL.—(No. 282.)

THIRD READING.

Order for Third Reading read.

Motion made, and Question proposed, "That the Bill be now read the third time."—(*Mr. Shaw-Lefevre.*)

MR. BARTLEY said, he understood from the promise which had been made to him—namely, that the clause which would not read in any way, and which the right hon. Gentleman could not understand, was to be amended in another place. He had seen the amended clause, and it seemed to him to meet the difficulty which was pointed out on the Committee stage, and as he understood that there was a pledge given by the right hon. Gentleman that the Bill would be amended in another place of course there would be no objection to letting it go through now.

*MR. SHAW-LEFEVRE said the hon. Member was quite right. There had been a small verbal alteration made, and he would undertake that the Amendment should be made.

Question put, and agreed to.

Bill read the third time, and passed.

MUSSEL SCALPS (SCOTLAND) BILL. (No. 169.)

SECOND READING.

Order for Second Reading read.

MR. BIRKMYRE (Ayr, &c.) moved the Second Reading of this Bill. He said its title might sound somewhat strange to hon. Members representing constituencies south of the Tweed. It was somewhat confusing, but it was strictly an English term, and was to be found in the *Encyclopædia Britannica.* It was good English, but certainly better Scotch.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. Birkmyre.*)

It being Midnight, the Debate stood adjourned.

Debate to be resumed upon Thursday.

STANDING ORDERS.

Ordered, That so much of Standing Order No. 91 as fixes Five as the quorum of the Select Committee on Standing Orders, be read, and suspended.

Ordered, That, for the remainder of the Session, Three be the quorum of the Committee.—(*Sir J. Mowbray.*)

PEEBLES FOOT PAVEMENTS PROVISIONAL ORDERS BILL.—(No. 304.)

Read a second time, and committed.

UNIFORMS BILL.—(No. 12.)

Reported from the Select Committee, with Minutes of Evidence.

Report to lie upon the Table, and to be printed. [No. 212.]

Bill re-committed to a Committee of the Whole House for Thursday, and to be printed. [Bill 309.]

MESSAGE FROM THE LORDS.

That they have agreed to,—

Local Government Provisional Orders (No. 7) Bill.

Local Government Provisional Orders (No. 9) Bill.

Local Government Provisional Orders (No. 10) Bill.

Local Government Provisional Orders (No. 19) Bill.

That they have passed a Bill, intituled, "An Act to confirm certain Provisional Orders made by the Education Department under The Elementary Education Act, 1870, to enable the School Boards for Barry United District, Bristol, Brotherton, Hornsey, Low Leyton, Liverpool, Sutton (Surrey), West Ham, Willesden, and York to put in force the Lands Clauses Acts." [Elementary Education Provisional Orders Confirmation (Barry, &c.) Bill [*Lords*].]

ELEMENTARY EDUCATION PROVISIONAL ORDERS CONFIRMATION (BARRY, &c.) BILL [*Lords*].

Read the first time; and referred to the Examiners of Petitions for Private Bills, and to be printed. [Bill 310.]

POLICE AND SANITARY REGULATIONS BILLS.

Special Report brought up, and read.

Report to lie upon the Table, and to be printed. [No. 213.]

Minutes of Proceedings to be printed. [No. 213.]

COAL (ANNUAL OUTPUT).

Return [presented 9th July] to be printed. (No. 209.)

TRAMWAYS ORDERS CONFIRMATION (No. 2) BILL.

Paper [presented 9th July] to be printed. [No. 210.]

ARMY (RULES OF PROCEDURE.)

Copy presented,—of Amendments to the Rules of Procedure, 1893 [by Act]; to lie upon the Table.

ROYAL PARKS AND GARDENS (GREENWICH PARK).

Copy presented—of Rules dated 3rd July 1894 [by Act]; to lie upon the Table.

MERCHANT SEAMEN'S FUND.

Account presented,—of Receipt and Expenditure under the Seamen's Fund Winding-up Act, from 1st January to 31st December 1893 [by Act]; to lie upon the Table.

PUBLIC WORKS (IRELAND).

Copy presented,—of Sixty-second Report of the Commissioners of Public Works in Ireland, with Appendices, for the year ending 31st March [by Command]; to lie upon the Table.

TEMPORARY LAWS.

Paper laid upon the Table by the Clerk of the House:—

Copy of Register of Temporary Laws for the Third Session, Twenty-fifth Parliament of the United Kingdom of Great Britain and Ireland (57 & 58 Vic. 1894) (presented pursuant to the Report of the Select Committee on Expiring Laws in Session 1866), to be printed. (No. 211.)

House adjourned at one minute after Twelve o'clock.

HOUSE OF COMMONS,

Wednesday, 11th July 1894.

PRIVATE BUSINESS.

WALLASEY EMBANKMENT BILL [*Lords*].

CONSIDERATION.

Bill, as amended, considered.

*Mr. SNAPE (Lancashire, S.E., Heywood) reminded the House that he had moved the rejection of the Bill on the Second Reading. The Committee had struck out the recital as to rating the Wallasey and West Kirby Local Boards. He believed that the Bill was unnecessary, and that view was supported by the engineer of the Mersey Docks and Harbour Board. He had since learned that other of the officials of that Board did not approve of the Bill as far as they were concerned. It had been promoted entirely by the landowners, who had endeavoured to shift the expense and burden of carrying the Bill upon the ratepayers. To that he objected, as a principle which the House ought not to accept. He was told that, as the Committee had passed the Bill, he ought not to have moved its rejection. In answer to that objection he had only to say that if the Bill was of any value to the landowners who promoted it they, and not the ratepayers, ought to bear the expense of it. For the second time this Bill had been brought before the House. When originally introduced in 1889 the preamble was found by the Committee not to have been proved. It had now again been brought forward, and the Committee had again refused to accept this principle of throwing any part of the cost of the extension proposed by the Bill upon the ratepayers. Had the Bill been thrown out on Second Reading the ratepayers under the two Local Boards would have been relieved of the cost of having to again oppose this Bill before a Committee of this House. This was a question of principle, and not one which required sifting out upon evidence, and it was therefore competent for the House to decide. If that decision had been given, the ratepayers would have been exonerated from the expense of appearing before the Committee. Such procedure might, in many cases, amount to a positive denial of justice by putting the public to unnecessary expense. He was very glad that the Committee had acted upon the view he had brought before the House, and that these landowners would have to bear the cost of bringing in the Bill. The main feature to which he had taken objection having been removed from the Bill he would not move its rejection.

Bill to be read the third time.

ORDERS OF DAY.

FINANCE BILL.—(No. 303.)

CONSIDERATION. [THIRD NIGHT.]

Bill, as amended, considered.

*Mr. BUTCHER (York) moved, for Mr. Grant Lawson, to amend Clause 2, providing that property passing on the death of the deceased should be deemed to include property specified in four sub-sections, by inserting the words "when situate in the United Kingdom." He would not re-open the general question with regard to property situate out of the United Kingdom, which had been so fully discussed and settled more or less satisfactorily. Owing to the alterations made it had become necessary for the words he proposed to be inserted at the beginning of the clause. As it stood, the second sub-section would apply to property belonging to the deceased situate out of the United Kingdom—that the property should be included only if, before the passing of the Act, Legacy or Succession Duty was payable in respect thereof. That was an exhaustive statement with regard to property situate out of the United Kingdom. If that were so, Section 1 ought to be limited to property situate within the United Kingdom, so that the two sections together would refer to the class of property meant. This was rather in the nature of a drafting Amendment, but he did not know whether the Solicitor General would desire to go further and say it was one of substance. The question whether it

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

was a drafting Amendment merely or one of substance depended upon the question whether it was contemplated that no property out of the United Kingdom was to be taxed which was not specifically mentioned in the clause. The effect of the Amendment would be, by way of definition, that the property would not fall within the scope of the other clause.

Amendment proposed, in page 2, line 5, after the word "deceased," to insert the words "when situate within the United Kingdom."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

THE SOLICITOR GENERAL (Mr. R. T. REID, Dumfries, &c.) said, the Amendment of the hon. and learned Gentleman appeared to be based upon a misunderstanding of the first section. The latter part of the first sub-section provided that

> "all property passing on the death of the deceased when situate out of the United Kingdom shall be included only if it is liable to Legacy or Succession Duty or would be so liable but for the relation of the person to whom it passes,"

and that provision applied to the whole clause.

MR. A. J. BALFOUR (Manchester, E.) said, he was unable to follow the hon. and learned Gentleman's statement. His hon. Friend asked the plain question whether, under Sub-section (a) any property out of the United Kingdom was to be taxed which was not specifically taxed in Sub-section (b). There were two parts of the clause, one of which was intended to be a qualification of the other.

MR. R. T. REID said, he had pointed out that the latter part of the section governed the whole clause. Unless the property was situate outside the United Kingdom it was subject to and would come under the limitation at the end of Clause 2.

MR. A. J. BALFOUR said, there was no indication that one part of the clause was intended to be a qualification of the other. As he understood it, the object of the clause was to give a specific and careful definition of what was intended by "property passing on the death of the deceased." That was, however, dealt with in general terms in Clause 1. The Chancellor of the Exchequer would observe that Sub-section (a) contained a mis-statement; there might be property of which at the time of death the deceased was competent to dispose, but which nevertheless was not property passing on the death of the deceased. Were they to take the second sub-section of the clause not as a further definition of the kind of property dealt with, but as a modification and qualification of Sub-section (a) in the first part of the clause? If so, all he could say was that it was extremely bad drafting, and could only lead to confusion when the provisions of the Bill came to be interpreted by the Courts of Law. Surely it would be much better to insert the words suggested by his hon. Friend or some other words, such as "save as in hereafter provided."

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby) said, they were all agreed that there should be no confusion in the matter, and he hoped that an Amendment to be proposed later on by the Solicitor General, and which was on the Paper, would remove any ambiguity.

MR. GIBSON BOWLES (Lynn Regis) said, he was sorry he could not quite agree with the Chancellor of the Exchequer, for it seemed to him that the Solicitor General's Amendment would leave matters unchanged; the language would be but little clearer and the sense would be unchanged. The Amendment, in fact, would not clear up the awkward ambiguity. Next he came to the Amendment actually before the House. He was bound to confess his disappointment at not having heard some further statement as to the treatment of property out of the United Kingdom as a result of the representations made by the Colonies. He was aware that the Government had promised to lay on the Table a letter from Sir Charles Tupper on the subject, and he hoped it would be promptly forthcoming, because it was important they should see it before they came to the consideration of that branch of the Finance Bill, and before they decided on taxing for the first time property situated out of the United Kingdom. The Secretary for India on the previous day rather led the House to suppose that in the case of an estate of £25,000 there was no alteration in the duty. He, on the contrary, thought there was a tremendous alteration.

Sir W. HARCOURT: I rise to Order. I think this question arises on a later Amendment in the name of the hon. Member.

Mr. GIBSON BOWLES said, that while it might be more convenient to discuss the matter on the later Amendment he could not admit that he was out of Order in debating it at that stage. Still, as a matter of convenience he was willing not to go fully into the matter on that occasion, and he would content himself with pointing out generally that in the case of property situate out of the United Kingdom enormous extra taxation was imposed by this clause. Sub-section 2 contained what were supposed to be exceptions and limitations; but as the first part of the clause stood, it did undoubtedly, as the Leader of the Opposition had pointed out, throw a net over all property, whether or not it was liable to Legacy or to Succession Duty. What his hon. and learned Friend submitted was that the first part should not be assumed to go further than the second part of the clause. Was it not reasonable to suggest that in the first part of the clause they should only throw the net to cover property within the United Kingdom, inasmuch as in the second part they would be dealing directly with property out of it, and restricting the duty to certain descriptions of property so situated?

Question put, and negatived.

Sir R. TEMPLE (Surrey, Kingston) said, he wished to move to leave out from Sub-section (c) the words "and the words voluntary and voluntarily, and a reference to a Volunteer, were omitted therefrom." He admitted that the point was to some extent discussed during the Committee stage; but the discussion was a little indefinite, and he and his friends were never quite certain what the Government meant by proposing to abandon these words. He considered the point of such great importance as to justify him with challenging a Division on the subject. He proposed, in the first place, to remind the House what the law was before the Finance Bill was introduced, and then to show the operation of this particular provision. This Sub-section (c) virtually interfered with the Inland Revenue Acts, 1881 and 1889, because it proposed to enact that the words of those two Acts should be construed as if the provision extended to real and personal property. He held that that was most objectionable, but still it was part of the principle of the Bill; it had been amply discussed in Committee, and they would not again challenge it. But besides enacting that, the sub-section went further, and provided that the provision was to be construed as if the words "voluntary" and "voluntarily" and a reference to a "volunteer" were omitted therefrom. It was clear that Section 38 of the Act of 1881 created exemptions in favour of voluntary settlements, and the section really comprised a comprehensive statement of all kinds of personal property that could fairly be put into the account for the payment of the Death Duties, while the three Sub-sections (a), (b), and (c) explained the exemption in favour of voluntary settlements. The operation of Sub-section (c) was further extended by bringing in the provisions of the Act of 1889, which really constituted an extension of the beneficent provisions of the Act of 1881. Now this Bill proposed to do away with those exemptions, and he thought they were entitled to ask the Chancellor of the Exchequer what he meant by it? Let his fiscal and political conscience answer. No doubt the object that the right hon. Gentleman had in proposing to leave out the words "voluntary and voluntarily" was to be able to draw more property into his net. In the previous Acts a very comprehensive definition of the word "property" was given, and this particular class of property was exempted from the payment of duty. He should await the right hon. Gentleman's explanation with some interest, for he held that to impose a tax upon it now was contrary to every sense of English justice. He had explained the general apprehension, and he came now to a specific apprehension on a point as to which they were justly and naturally anxious; he meant the case of marriage settlements. They noted with a limited amount of gratitude that the right hon. Gentleman proposed to exempt from the new duty property passing to the wife by marriage; but if the Estate Duty was to be charged on marriage settlements, a great injustice would arise. If at the time of her marriage property were settled on a woman in the name of trustees, that property from that time forward was never at the disposal of the husband; she enjoyed the benefit of it during their joint lives. Then why, on her husband's death, should she be called upon to pay Succession Duty upon it? Surely such a charge would create a sense of rankling injustice in the minds of thousands of persons. Hon. Members opposite might laugh at that, but he could assure them there was nothing more shocking than that a poor widow, in her moment of sorrow and weakness, should be mulcted in a heavy fine for the payment of Death Duties. He would be only too glad to be told that he was wrong in supposing these marriage settlements would have to pay duty. No question that had been discussed during the Debate on the Bill had been regarded by hon. Members on both sides of the House with the same intense interest as this. No doubt where the husband was still in a position to make some provision to meet the payment of this unexpected imposition the case was not so hard, but there were many persons too late in life now to provide for this new charge on that portion of their property which before was exempted from taxation. He was perfectly sure, also, that owing to the omission of these words many persons would have to pay duty upon property which they did not inherit, and upon which Succession Duty was not justly payable at all.

Amendment proposed, in page 2, line 21, to leave out from the words "personal property," to the word "and," in line 23.—(*Sir R. Temple.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Sir W. HARCOURT said, that if it were not contrary to the evidence of his own senses he would have supposed that the hon. Baronet had come to the consideration of this question for the first time that afternoon, and had taken part in none of the discussions upon it which had been proceeding for the last two months. He asked, in the first place, whether the Government were going to do away with the exemptions, as he called them, granted to Volunteers under the Acts of 1881 and 1889.

Sir R. TEMPLE: Will the right hon. Gentleman interpret the words of Sub-section (c) of Section 38 of the Act of 1881? Do they not provide that where in these cases Stamp Duty has been paid it shall be returned?

Sir W. HARCOURT said, he could not waste time by answering questions as to whether twice two made four or five. It was a matter of common knowledge as to the effect of the Act of 1881 on voluntary settlements. The hon. Gentleman was under an absolute misapprehension of the effect of those Acts, as the Act of 1881 for the first time imposed a duty on this very class of property. The object of the Government in framing the present Bill was to place all classes of property upon the same footing for the purpose of calculating the amount of Death Duty payable by the estate. All, therefore, that was necessary for them to do to carry out that object was to remove from the clause they were considering the words proposed to be omitted. If that were agreed to then settled property would be brought upon the same footing as voluntary settlements. They would, therefore, not do away with the supposed "exemption" as to voluntary settlements, for those would remain exactly in the same position as they were placed in by the Acts of 1881 and 1889. He declined to occupy the time of the House by again explaining the effect of the words "voluntary and voluntarily" as applicable to that class of property. Of course, the omission of those words would directly affect the case of all marriage settlements, as that class of property would henceforth be charged with the payment of Succession Duty. The humbler classes of the community, who had no settlements, had to make these payments as between husband and wife, and it would be unfair if one class was to be discharged from those payments and the other was not. He hoped the hon. Baronet would consider the answer he had given sufficient, and would not further press the matter.

*Mr. BUTCHER said, the remarks of the Chancellor of the Exchequer had been devoted almost exclusively to the question of settlements; but, as a matter of fact, settlements were dealt with by Sub-section (b), and he ventured to say that no such clause as this had ever appeared before in any Act of Parliament. The Chancellor of the Exchequer was imposing duties of a new and untried kind on property, and executors and others who had to pay the heavy duties were subjected to penalties if they did not bring in affidavits stating what property was liable. If penalties were imposed the Chancellor of the Exchequer should at least make it clear to the executors and others what course they should take in order to avoid the penalties. He did not think that this could be gleaned from the clause as it at present stood. Was there any class of property which was made liable to duty by the insertion of those words which was not made liable by the other clauses of the Bill? Unless there was some such property the words were idle, useless, and misleading. Why could not the Government explain the meaning of the words?

SIR W. HARCOURT: We have done it over and over again.

*MR. BUTCHER said, he must apologise for not being able to grasp it. Could the learned Solicitor General give them an illustration of any class of property which would be made liable to the duty under these words which was not already liable under other parts of the clause?

MR. GIBSON BOWLES said, he thought the whole difficulty arose from the fact that the Government had taken a clause intended for one purpose and applied it to another object. Section 38, as the Chancellor of the Exchequer had told them, was entirely directed to stopping up gaps left by former legislation with regard to Probate Duty. It was a provision against evasive dispositions of property, and as such he admitted it was necessary. But it had solely in contemplation arrangements of a voluntary character. When, however, settlements were made for a valuable consideration the case was different. He had endeavoured to understand the sub-section with the result that he agreed entirely with the hon. and learned Member who last spoke, that there was absolutely no class of property made liable by the section which was not already chargeable under other parts of the Bill. He believed the section had been inserted under an entirely erroneous view. He challenged the Government to controvert that.

SIR D. MACFARLANE (Argyll) said that, as he understood the Chancellor of the Exchequer, marriage settlements, however long they had been made before the passing of this Bill, would be affected by it as if they had been made after the passing of the measure. He thought that there was some hardship in this, and for this reason: that those settlements were made before the Finance Bill was thought of, and had no reference whatever to its provisions. Persons who were alive could alter their testamentary dispositions in conformity with the Bill, but this could not be done with old settlements as the persons who made them had no longer any control over them. Hence great hardship must arise.

SIR W. HARCOURT: All this was discussed at great length yesterday.

SIR D. MACFARLANE said, there was no doubt that the lesson learned by those who had the interests of their family at heart, was that the best thing to do was to cheat the Chancellor of the Exchequer by dying at once, and so come under the old duties. But they were not disposed to do that, and therefore they were interested in securing a just and equitable settlement.

*SIR M. HICKS-BEACH (Bristol, W.) said, the Chancellor of the Exchequer had somewhat complained of the repeated discussions on various matters connected with the Bill, but he thought they might congratulate themselves on the fact that those repeated Debates had at last brought home to the mind of one of the right hon. Gentleman's followers—the only one who had ventured to express an independent opinion—that a real hardship was being inflicted on persons who were, if he might say so, the victims of existing marriage settlements. He did not profess to be able to discuss this sub-section, because he candidly confessed that he did not understand it; but it seemed to him to be as bad a specimen of drafting as could possibly be presented to the House. It referred first to the Act of 1881; secondly, to an amendment of that Act by the Act of 1889, and then, taking the two together, it said that they were to be construed as if real property as well as personal property were included, and certain words were omitted. Lawyers might understand these things, but he did not think that laymen could. They had had a statement clear and definite from the hon. and learned Gentleman the Member for York, who had shown that he, at any rate, understood the Bill at least as well as the Chancellor of the Exchequer. He had stated that, in his opinion, the words proposed to be omitted by the hon. Gentleman the Member for Kingston did not bring within the scope of the Bill any kind of property not brought within its operation by other portions of the Bill. The hon. and learned Gentleman had appealed to the Government to give even a single example of any one kind of property thus newly brought in. He noticed that during the Debate the Solicitor General left the House presumably to consult the draftsman on this point, and he would, therefore, now press him for an answer to the appeal.

Mr. R. T. REID said, the right hon. Gentleman had suspected an occult motive for his departure from the House, and he was perfectly right. In reply to the question which had been specifically addressed to him, he would say that he could well imagine cases which these words would cover, such, for instance, as the case of a father six months before his death making a settlement of his property on his sons and absolutely depriving himself of all interest in the property. The whole of the clause was fully explained by the Attorney General and himself. They need not be ashamed to state that the object was to make the net wide enough to catch all kinds of transactions which were successful in evading the Probate Duty. They did impose two duties, and they did not unjustly impose one duty upon property. There might be some overlapping, and he thought it would not be easy to effect the object they had in view in catching all properties without some redundancies. His hon. and gallant Friend had asked whether marriage settlements were included. The answer was in the affirmative. Supposing a man settled £10,000 upon himself for life and on his wife after his death? If he were sufficiently well-to-do to do that, why should the property escape duty when in the case of a man who, unable to settle it at the time, subsequently accumulated it, it would have to be paid by his widow?

Mr. A. J. BALFOUR said, the hon. and learned Gentleman had dealt, in the latter part of his observations, with the formidable and burning questions whether it was or was not proper that marriage settlements should be made to pay this duty, and he had repeated with emphasis the argument so often put forward by the Chancellor of the Exchequer that any privilege given to rich men should also be extended to poor men. But the difficulty he had always felt was this: that they were dealing with husband and wife as two persons instead of one for the purpose of the Death Duties, and he did not think that that fitted in at all with the ordinary conditions of social life. Nothing that the Chancellor of the Exchequer had advanced had diminished the injustice which they felt would be inflicted, whether they were dealing with the rich or with the poor. The Chancellor of the Exchequer was very angry with his hon. Friend for going over and over again the Debates which had already taken place, but he was bound to say that having consulted hon. Members around him they were unable to recollect any speech by the Attorney General in explanation of these words; all they had was some obscure reminiscence by the Solicitor General of some speech by his learned Leader. The Solicitor General had cited the case of a father who six months before his death settled his property on his son without any power of revoking the settlement. But he did not believe that even such a case as that required these remarkable words in order to cover it. Although they did not always understand the Attorney General and what he was driving at, they knew he always talked law, and he could not believe that he had been understood by his own colleagues or that there had been a perfect recapitulation of his opinion. He felt driven, therefore, to support the Amendment of his hon. and learned Friend. He should, indeed, in one sense be sorry to see these words left out; they were such a remarkable and interesting example of the legal style, and it would be a thousand pities to deprive the Statute Book of that gem of legal drafting. However, if his hon. Friend went to a Division he should support him, as they must not sacrifice everything to legal style, even although it ought to be inserted in any anthology of English law as a specimen of what the House of Commons and its legal advisers could do when they set their minds to work. But he would repeat they must not sacrifice everything to style, and therefore he would be compelled, in view of the future serenity of mind of executors and legal advisers, to support the removal from the Bill of a clause which, whatever its intrinsic charms, was one certainly calculated to perplex those whose duty it would be to interpret the measure, and to involve them in serious legal difficulties.

Mr. WYNDHAM (Dover) said that, according to the *Official Debates*, when this matter was discussed on the previous occasion the Chancellor of the Exchequer expressed regret that the Attorney General was unable to be present, but added that the able and competent gentlemen who had drafted the Bill had considered the point carefully and regarded the words as necessary. The Solicitor General and the right hon. Gentleman were, therefore, scarcely justified in accusing his hon. Friends of a lack of memory because they failed to remember what explanations were given by the Attorney General. He gave none.

Mr. FORWOOD (Lancashire, Ormskirk) said, the Solicitor General had, in reply to his hon. Friend below the Gangway, drawn a distinction between the case of a rich man making a marriage settlement of £10,000 and the case of a poor man, whose accumulations subsequent to marriage became liable to the Death Duties. But was it not a common practice in the case of a man unable to set apart the settled sum at the time of his marriage to keep the money in his business, and to covenant with the trustees to pay it off from time to time. Surely poor men as well as rich men were interested in this question. He would like to know whether in such a case as he had referred to, and assuming the settlor died before he had paid the settled money, but left sufficient estate to pay it, the trustees would be able to recover it from the estate without paying the Death Duty upon it?

[No answer was given.]

Question put.

The House divided:—Ayes 187; Noes 119.—(Division List, No. 165.)

On Motion of Mr. R. T. Reid, the following Amendment was agreed to:—Page 2, line 29, to leave out "and all," and print the following four lines as Subsection (2).

Mr. GIBSON BOWLES (Lynn Regis) moved to leave out lines 29 to 32 on page 2. He said, he still hoped that the Government would reconsider their position in regard to the taxation of foreign and colonial property. The question had been postponed from time to time, and representations had been made to the Government on behalf of the Colonies on the subject. He suspected that representations had also been made or would be made on behalf of foreign countries. He had reason to believe that the further representations made by the Colonies amounted to this: that they were by no means satisfied with the Amendment proposed to be introduced by the Chancellor of the Exchequer. It was of no use for the Chancellor of the Exchequer to say that the tax upon foreign property was not a new tax. Up to this moment the Government had never assumed or attempted to tax any property that was not either actually or constructively in this country. But in pursuance of the doctrine that moveable property followed the person it had been assumed that personal property was in the country where the owner himself was. Consequently, the State had assumed to a certain extent to tax personalty abroad. It had, however, only been taxed to the extent of the Legacy or Succession Duty upon it when it came into the hands of the successor. No attempt had ever been made to levy Probate Duty out of the United Kingdom for the very sufficient reason that Probate Duty only applied to property within the jurisdiction of the British Courts. The Chancellor of the Exchequer said that the new Estate Duty was the analogue of the Probate Duty. If so, the right hon. Gentleman must not attempt to levy it on any property out of the jurisdiction of the British Courts. The main increase of duty that would be levied under this Bill would be imposed upon property which had never been taxed before for Probate Duty. The Secretary for India (Mr. Fowler) had on the previous day referred to a case of £25,000. In an ordinary case of a testator domiciled in Great Britain leaving his property to persons in this country, the present Probate Duty was 4 per cent., and the widow would have to pay the percentage. If the property were situated out of the United Kingdom the individual would not pay a single farthing. Under this Bill she would pay £1,000 on the £25,000. If the property were left to a child that child would at present pay 1 per cent. on £250, while under the Bill he or she would pay £1,000. Then there was the case of £100,000. If personal property to the value of £100,000 situated outside the United Kingdom were left to the widow she would at present pay nothing, whilst under the Bill the property of the widow would have to pay £5,500. A child inheriting £100,000 would at present pay £1,000, while under the Bill he or she would pay £5,500. If property to the value of £1,000,000 situated outside the United Kingdom were left to the widow she would at present pay nothing, while under the Bill she would have to pay £80,000. He thought he had shown that there would be a very large nominal increase of duty in respect of property out of the United Kingdom. The increase was, however, really nominal, and could not become real. The Chancellor of the Exchequer knew that in the case of personal property left in charge of a foreign executor he could not hope for a single farthing of the duty. Was it not manifest that whenever a man had personal property situated out of the United Kingdom and was faced by such a terrible accumulation of duties as was proposed by this Bill—duties amounting in some instances to 19 per cent—he would take the precaution of putting his property into the hands of a foreign executor? If he did so the right hon. Gentleman would not get a farthing of duty. No doubt the right hon. Gentleman thought he would get it from the English executor, but he would only do so as far as the English executor had property at his disposal, and such property might be little or might amount to nothing at all. Take the case of a foreigner domiciled in this country and having £20,000,000 of property abroad and £1,000,000 at home. The duty on the total amount would be £1,600,000, and of course that could not be obtained out of the £1,000,000 in this country, even if that £1,000,000 were left in this country. His profound conviction was, and he believed it must be shared by the Department, that not a penny of the duty on property situate out of the United Kingdom would ever come into the coffers of the Chancellor of the Exchequer. Was it worth while to dissatisfy the colonists and to run the risk of a difference with foreign nations for the sake of a duty which would give little or no return? He thought that when the Chancellor of the Exchequer considered the representations of the colonists and the representations he might also have had from foreign Powers, and when he had also consulted the able officers of the Department concerned he would see that he was running very serious risks without much chance of getting any return.

Amendment proposed, in page 2, line 29, to leave out from the word "property" inclusive, to the word "Property" in line 33."—(*Mr. Gibson Bowles.*)

Question proposed, "That the words down to 'only,' in line 30, stand part of the Bill."

SIR W. HARCOURT: This is a renewal of the discussion of a large question which has been discussed before. If I remember rightly, the proposal to charge foreign property passed in Committee without observation or opposition. As regards foreign property, I do not believe that any serious doubt exists in the mind of anybody that such property ought to be charged as far as we can get at it. The notion that we are to encourage investments abroad by giving them the enormous bonus of a relief from the taxation which falls upon investments made in this country is one which I believe the great mass of Members of this House and people outside would not entertain for a moment. I cannot conceive anything that would be more unjust or impolitic. The hon. Member advises me to take counsel with the officers of the Inland Revenue. I wonder whether he supposes that I have not done so or that I do not almost spend day and night in taking counsel with them as to every clause and line of this Bill. They know what they are about in this matter; they know that there is a certain amount of foreign property on which we can collect the tax and a certain amount on which we cannot. We do not pretend to be able to levy the tax on real property, and there are circumstances in which we cannot get at personal property. The hon. Member, however, has very correctly said that the doctrine of the law is that all personal property follows the individual. From that point of view personal property belonging to an individual in this country is, in the eyes of the law, situate in this country, and that is the principle on which we base our proposals. It is on that ground that we have always levied Legacy and Succession Duty on foreign property. As the hon. Member says, Probate Duty has not been levied on foreign property. That is not a question of principle, but a question of jurisdiction. The ecclesiastical jurisdiction of the Probate Court attached to probate methods of levying which were not applicable to the case of foreign property. In recasting the duty we saw no reason whatever why we should not levy the Estate Duty in respect of personal property, which, though situate in a foreign country, belongs to a person living here. All we propose to do is to remove the technical objection arising out of the peculiar constitution of a Spiritual Court which, up to this time, has prevented probate being levied on foreign property. That is the whole of the question. The hon. Member began his speech by painting a picture of the enormous sums that might be levied on property abroad. He pointed out that if a widow succeeded to £1,000,000 we should get £80,000. Well, I think that a lady with £1,000,000 could well afford to give us £80,000. Then the hon. Member said we should not be able to levy the tax on property abroad, and, indeed, that we should get less than we do now. It that be so, if the result of the ignorance and blundering of the Chancellor of the Exchequer and the Law Officers and the officers of the Inland Revenue is that we are going to levy less than is levied now, I cannot conceive why, from the hon. Member's point of view, he should oppose our proposals. As to the question of the Colonies, that does not arise now, but will come up on the Amendment to be moved later. We are proposing to charge nothing that we do not now claim to charge under the Legacy and Succession Duties, though it is quite true that we put an additional charge in the form of Probate Duty. We are quite aware that there are methods by which the attempts to collect the tax may be defeated, but that is no reason why such property should not be got at for the purposes of taxation in cases where it can be reached. The officials of the Inland Revenue are of opinion that as under the Legacy Duty and as under the Succession Duty we do at present get a certain amount of contribution from property held abroad, so we shall get it in future under the form of Estate Duty. I confess that I think those who are responsible for our finance past and future will be extremely unwise if they deprive the English taxpayer of the relief which he would obtain by contribution from property elsewhere and capital invested abroad, and if you give an enormous preferential bonus to holders of capital invested in other countries.

MR. A. J. BALFOUR: I have always felt with the Chancellor of the Exchequer that this preferential advantage given to foreign investments is one which is very difficult for this House to accept. But, at the same time, we are forced to the conclusion that if you are going to insist upon taxing these investments abroad, the whole scheme of levying money by Death Duties has inherent objections which ought to have been taken into account by the Chancellor of the Exchequer when he first laid his plan before us. I entirely agree that we cannot have this preferential bonus upon foreign investments; but if it be true, as I think it is true, that you cannot without difficulty collect the duty abroad, then the dilemma brings clear to our minds the fact that this plan regarding the Death Duties is one surrounded by inherent difficulties which no legislative ingenuity will wholly overcome. I should like to ask the Government one question. They propose to tax personal property invested abroad, and not real property. Why? Because, says the Chancellor of the Exchequer, the principle of our law is that personal property is where its owner is—that *mobilia sequuntur personam.* Those, I think, were the words quoted, but language does not become good sense because it is couched in bad Latin, and it is really absurd to tell us that personal property is where its possessor is. It is nothing of the kind. There are some kinds of personal property which, no doubt, are where their possessor is; but to tell me, for example, that the lease of a house, a great property abroad, which I suppose, is personal property, follows the individual owner more than freehold property abroad, is really to ask me to accept a proposition which manifestly contravenes elementary common sense. The Government, in truth, are bound by their own proposals to tax not merely foreign personalty but foreign realty. It may be very difficult for them to get hold of it; but it will not only be difficult, but almost impossible to get hold of personal property. Why should the thing be done in the one case and not in the other? I think they say with great force, that not to tax personalty abroad is to put a premium upon foreign investments; well, not to tax realty abroad is also to put a premium upon foreign investments. As a matter of fact, a large amount of English money is invested in foreign realty in land in the colonies and abroad, and I cannot see why the Government, on the strength of this Latin quotation, are going to tax one form of property and not another. The Chancellor of the Exchequer throughout this Bill is nothing if not logical. He laid down certain general principles in his Budget speech which he appeared to confound with the eternal, immutable principles of justice, with which, however, they certainly have no identity or even in some cases similarity. But at least the right hon. Gentleman ought to carry out those principles logically, and if there be a logical conclusion to be drawn from the proposal now under consideration it is that every form of property, whether real or personal, situated in England or abroad, ought to pay this Death Duty whenever it can be made to do so. I will say no more upon that question, but I will content myself before I sit down with asking a question of the Chancellor of the Exchequer which I think will be of great importance when we come to the colonial question which will be raised on a subsequent Amendment. In a previous Debate the Chancellor of the Exchequer said very confidently that none of our Treaties with foreign countries in respect to commercial matters made the Most-Favoured Nation Clause applicable to the colonies. Well, the Chancellor of the Exchequer may have been right when he said that. I have, of course, no longer access to official documents, but I must say that my own recollection of the subject does not agree with that of the Chancellor of the Exchequer, and I have seen it stated on very high authority that one insuperable practical objection to anything like a commercial union between Great this very Most-Favoured Nation Clause. of Britain and her colonies is the existence I hope when the opportunity presents itself that the right hon. Gentleman will be able to give us conclusive evidence that his interpretation of this matter is the correct one, because it would be a serious thing if, after the Budget has passed, it should turn out that he has acted against the letter, and perhaps the spirit, of our Treaties with other nations. It would cause great financial perplexity, and might require even legislative action.

SIR W. HARCOURT: Of course, we are prepared to bear in mind what the right hon. Gentleman has said on this subject, and to inquire into it.

Question put, and ageed to.

MR. R. T. REID moved, in page 2, line 30, leave out from "if" to "but," in line 31, and insert—

> "Under the law in force before the passing of this Act, Legacy or Succession Duty is payable in respect thereof, or would be so payable."

He said, there was no substantial difference in the two sets of words, but it had been thought more advisable to use the form he now proposed, so as to show it was not intended to impose the tax on property which was not liable to duty of some kind before.

Amendment proposed, in page 2, line 30, to leave out from the word "if," to the word "but," in line 31, and insert the words—

"Under the law in force before the passing of this Act, Legacy or Succession Duty is payable in respect thereof, or would be so payable."—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Mr. GIBSON BOWLES remarked that as the Amendment was originally put down it read "Legacy and Succession Duty," but he was glad to see the Solicitor General had adopted the form he (Mr. Bowles) suggested, and which he used in his Amendments, and had altered the expression to "Legacy or Succession Duty." But even if this Amendment were made, he did not quite see the necessity for these words. He observed that the result was that instead of having 13 they had 25 words. He supposed, therefore, the draftsman of the Bill was paid by the folio and not by the job. He did not see that the words added anything; they would have the same effect as the words which were used before, and he did not know that there was any material objection to them.

Question put, and negatived.

Question, "That those words be there insered," put, and agreed to.

Mr. GIBSON BOWLES moved, in page 2, line 32, after "relationship," insert "to the deceased." He said, that if the Amendment were accepted the part of the clause to which it referred would then read—

"And all property passing on the death of the deceased when situated out of the United Kingdom shall be inclusive only if it is liable to Legacy or Succession Duty, or would be so liable but for the relationship of the deceased."

Of course, he understood that the relationship might not be to the deceased, but to the originator of the settlement, and it might be necessary to insert other words. He conceived that this was a Bill charging property passing on the death of the deceased which was the deceased's own property, therefore it would only apply to the particular property derived from the deceased. If otherwise, he should be quite ready to insert other words. Certainly they could not leave the word "relationship" alone as it stood. It must be relationship to somebody, and some words were required after the word "relationship." Whether he had suggested apt or sufficient words he did not know, but certainly some sufficient words were required.

Amendment proposed, in page 2, line 32, after the word "relationship," to insert the words "to the deceased."—(*Mr. Gibson Bowles.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, this matter was highly technical. The words as to relationship were inserted here because there was no Legacy or Succession Duty where such property passed, and that being so, it was desirable it should be expressed in some kind of apt legal language. The hon. Member said the word ought not to be "relationship," but "relationship to the deceased." He did not assent to that. It might be that the liability to Succession Duty would depend upon the relationship not to the deceased but to the settlor, and, accordingly, the words of the hon. Member would not be appropriate. It might be the settlor or it might be the deceased, and the best way to meet the matter, as it seemed to him, was to use the language which now appeared—namely, "but for the relationship of the person to whom it passes;" it being obvious to all lawyers that this referred to those cases in which, by reason of the relationship, the Legacy and Succession Duty which would otherwise be payable would not be payable. The words were quite sufficient and clearly pointed to what was intended to be struck at. Under these circumstances, he deprecated the introduction of words which, instead of giving assistance, might lead to confusion.

Mr. A. J. BALFOUR did not know that it was worth while pressing this Amendment. As a layman, he agreed with his hon. Friend. It appeared to him that usually the language of this Bill was English and unintelligible, or intelligible and un-English. This came under the second category. It was not English, but it was perfectly intelligible, and nobody reading the clause could have the least doubt as to what it meant. It was something to have the matter intelligible, and they were not disposed to quarrel with it on this account. He never, however, saw the word "relationship" used without implying to whom the relationship was. At the same time, as the meaning of the clause was perfectly clear he did not think the Amendment should be persisted in.

MR. GIBSON BOWLES said, that under the circumstances he would ask leave to withdraw the Amendment.

Amendment, by leave, withdrawn.

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 2, line 33, after "not," insert "be deemed to."

MR. R. T. REID moved, in page 2, line 35, after the word "deceased," to insert the words

"or under a disposition made by the deceased more than 12 months before his death where possession and enjoyment of the property was *bonâ fide* assumed by the beneficiary immediately upon the creation of the trust, and thenceforward retained to the entire exclusion of the deceased, or of any benefit to him by contract or otherwise.'"

The Amendment, he said, aimed at excluding from the definition of property passing on the death of the deceased any property held by the deceased in the way described.

Question proposed, "That those words be there inserted."

MR. BYRNE (Essex, Walthamstow) moved to amend the Amendment by inserting after the word "death" the following words:—

"Or in the case of a disposition for value made more or less than 12 months before his death."

His Amendment 'showed exactly how difficult it was to assent to the Amendment put down by the Solicitor General. As he understood, this clause was taken from the Customs and Inland Revenue Act, 1889. Section 11, Sub-section 1, amended the Customs and Inland Revenue Act of 1881. Sub-section 2 of Section 38 of the Customs and Inland Revenue Act, 1881, hereby amended was as follows:—

"The description of property marked (a) shall be read as if the word 'twelve' were substituted for the word 'three' therein, and the said description of property shall include property taken under any gift whenever made, of which property *bonâ fide* possession and enjoyment shall not have been assumed by the donor immediately upon the gift, and thenceforward retained to the entire exclusion of the donor or of any benefit to him by contract or otherwise."

The words were taken from the old Act. The meaning of the old Act was in its application to what were commonly called "voluntary gifts." In the old Act they had a provision providing for the case where no value was given, and it was thought right to say that 12 months before the time of the death of the person making the disposition he should not be at liberty to make such a voluntary settlement. He thought the matter was not at all unimportant, but it was a little difficult to understand. The point was this: a man made a will; that was a voluntary instrument, and the persons taking under the will were volunteers. A man made a *donatio mortis causa*, on account of death, immediately preceding death, and that was looked upon as equivalent to a will, and therefore duty was payable under it. In reference to voluntary settlements within 12 months before death, they had been, for the purposes of duty, put upon the same footing as property passing under the will itself, and the persons were regarded as volunteers taking under a voluntary instrument. Now they had an entirely different thing. The clause proposed by the Solicitor General was applicable in its terms not merely to voluntary instruments but to instruments for value, and therefore it became extremely necessary to see they were not imposing terms in respect of property which passed for value, which the Legislature had not seen fit to impose in reference to voluntary instruments. There was no connection between a disposition by a man, even if only made a day before death, if he received money consideration for it, or whether he made it 25 years before death for the reason that it did not apply in that case. But it did apply in the case of a voluntary instrument. Why in the case of dispositions or settlements for value should the limit of 12 months be applied? It appeared to him it was quite clear and obvious that the words of the Solicitor General's Amendment ought only to be applicable to cases of voluntary gifts and settlements, and, therefore, he proposed to insert (as an

Amendment to the Amendment), after the word "death," the following words:—"Or in the case of a disposition for value made more or less than 12 months before his death." As regarded all property which ought to be caught, Section 2, Sub-section (c), would catch them, because under the Act of 1889 it was already provided that such Act should read as if the words "voluntary" and "voluntarily" were left out. Take this case by way of illustration. Say a man settled a sum of Consols on his daughter's marriage, in consideration of the husband's father bringing in an equivalent sum on his part. Settlor A, the father of the woman who married, was himself one of the trustees. The money, £10,000, was invested in his name and the name of another person. Suppose that three months after the settlement A's co-trustee died and A became the sole trustee. Two months later A died himself. As the clause was drawn it appeared to him that duty would be payable on A's will with regard to the money in the settlement, and of which he was merely trustee. He begged to propose his Amendment, which he hoped the Government would accept.

Amendment proposed to the proposed Amendment, in line 2, after the word "death," to insert the words

"or in the case of a disposition for value more or less than 12 months before his death."—(*Mr. Byrne.*)

Question proposed, "That those words be inserted in the proposed Amendment."

Mr. R. T. REID said, the hon. and learned Gentleman was good enough to show him the words he intended to move a few minutes ago, so that he was aware that what the hon. Member was about to propose was somewhat different to the Amendment he had placed on the Paper. He thought that if he had the opportunity of discussing this question privately for a few minutes with the hon. and learned Gentleman he should be able to convince him this Amendment was an unnecessary one. Let him point out shortly what was the real purpose and bearing of this clause which the hon. and learned Member seemed to have misapprehended somewhat. Sub-section 2 of the clause provided that they should not tax property held by the deceased as trustee for another person under a disposition not made by the deceased. In the Committee stage he was asked to strike out the words "under a disposition not made by the deceased," on the ground that, if he was trustee, under no circumstances ought property he held as trustee to be considered as property passing on his death. The answer he then made was, that if they did omit the words they would never get property passing at all. Supposing that they were to exempt property held by the deceased as trustee when he himself created the trust, all he would have to do would be to create himself a trustee of his own property, and thus escape duty altogether. But for the purpose of still further safeguarding and exempting properties from this clause the Government proposed, in the Amendment down in his name, to say this: that although the disposition might have been made by the deceased himself, yet that it should not pay duty now if it complied with certain conditions, one of which was that it should have been made more than 12 months before death; and that the deceased should have divested himself of all possession and enjoyment of the property, but should still remain trustee. They had taken the analogy of the Account Duty. That course was found necessary in the case of the Account Duty, and it was felt that the analogous course should be followed here, and the period extended from three to 12 months, or otherwise this procedure would be used as a method for evading the duty. Then came the hon. and learned Member for Essex, who wanted to insert words in the Amendment, the effect of which would be to make the Bill declare that the tax should not be paid upon a disposition made by the deceased, for any value, more or less than 12 months before death. In other words, he said that although the deceased held property as trustee, and although he made himself trustee, yet that it might not be assessed to this tax in the case of a disposition for value made at any time by the deceased. Did the hon. Member mean the full value? because if he meant an inadequate value there was another object.

Mr. BYRNE said, that his intention was that the disposition should have been made in consideration of the full value of the property, and that the trustee should be merely the bare trustee, having no beneficial interest whatever in the property himself.

Mr. R. T. REID said, that in that case the Amendment was absolutely unnecessary, and for this reason: because it was not the intention of the Government that in the case of the death of one who happened to be a bare trustee this duty should apply. In such a case, what passed on death would be the bare trust; it was not a beneficial interest; nothing whatever passed except the bare trust and the obligation and duties of the trust. Therefore, when they really analysed the object and purport of the hon. and learned Gentleman's Amendment, it was to raise the question whether, in the case of a trustee having no interest whatever except the bare trust, the trust property was to pay duty or not. Besides what he had already stated, he would remark that the proper place to discuss this question was on the definition clause, and to introduce it now in reference to one particular class of property—namely, property of which a man should be trustee and of which he himself was the original owner, would be an entirely erroneous course. In his opinion, the Amendment of the hon. and learned Gentleman was quite unnecessary, and he was also quite clear that even if it was desirable the question should be raised the proper place to raise it would be on the Definition Clause.

*Sir M. HICKS-BEACH (Bristol, W.) thought the House would be obliged to the Solicitor General for the clear and lucid explanation he had given them of this complicated matter. He had stated very fairly that he entirely agreed with the hon. and learned Member for Essex, and that he did not believe in the case which his hon. and learned Friend desired to provide against—that it would be possible any duty could be payable. Then there was no difference between the Solicitor General and his hon. and learned Friend, but both were agreed.

Mr. R. T. REID: He meaning the full value.

Sir M. HICKS-BEACH said, that both agreed in such cases that no duty would be payable. The wording of the clause as it now stood did seem to justify the doubt raised by his hon. and learned Friend. What did the clause say? That property passing on the death of the deceased should not include property held by the deceased as trustee for another person. Then that statement the hon. and learned Gentleman proceeded to qualify by the words "or under a disposition made by the deceased more than 12 months before his death," and so on. Surely the introduction of this qualification limited the operation of the preceding words, and unless a case came within this qualification it would be one in which duty would be payable; therefore his hon. and learned Friend had moved to insert words to avoid any possible doubt as to a case on which both he and the Solicitor General were entirely agreed. The Solicitor General was responsible for the drafting of the Bill, and he dared say his hon. and learned Friend might not be disposed to press his suggestion at this particular point after the strong expression on the part of the hon. and learned Gentleman that the proper place would be the Definition Clause. He confessed he should have thought that where they stated definitely that the property should not be deemed liable to the duty under a disposition made by the deceased more than 12 months before death, that they ought also to say that such a disposition might be made at any time provided it was for full value. As there was a doubt, he thought, after the statement of the Solicitor General, they might look to the Government to insert some such words as his hon. and learned Friend proposed.

Mr. R. T. REID wished it to be clearly understood that where a man sold a property for its full value, but remained a bare trustee for the purchaser, no duty would be payable. If there was any doubt as to the effect of the clause on that point the matter could be set right when the Definition Clause came before the House.

Mr. TOMLINSON (Preston) expressed the opinion that there might be certain cases which under the clause as it stood might be liable to pay duty on the death of a bare trustee, and therefore, though this might be of rare occurrence, it was necessary some Amendment such as that suggested by the hon. Member for Essex should be inserted.

Mr. GIBSON BOWLES said, that if the Amendment was to be made at all, this, and not the Definition Clause, was the proper place for it. The Solicitor General told them they need not be afraid about a man who had made a trust 12 months before his death for adequate value, because that which would pass at his death would be a naked trust. But the clause showed that even where a bare trust passed, a man was still held liable for the duty, if the disposition was made by himself. Therefore, the explanation of the hon. and learned Member was not conclusive. But the explanation of the action of the hon. and learned Gentleman was that the addition to the clause which he proposed was part of the barbed wire, which he had taken from Section 31 of the Act of 1881, which was designed to prevent evasion, but evasion of a totally different kind. Section 31 of the Act of 1881 was intended to prevent voluntary evasion under voluntary settlements, and it was now proposed to apply it to a different state of things and to different settlements. What reason and what justice was there in bringing under this duty such cases as that of a man who had made a trust, and he himself became the trustee for valuable and adequate consideration? What did it matter in a case of that kind whether the trust was made within a year, or without a year, of a man's death? The Amendment was absolutely necessary, for without it they would charge Estate Duty on a bargain made by a man by which, for adequate consideration, he had divested himself of the real property and had only a fiduciary property in the estate; and if his hon. and learned Friend went to a Division he would vote for him with a clear conscience.

Question put.

The House divided:—Ayes 141; Noes 202.—(Division List, No. 166.)

MR. BRYNE moved the omission from the Solicitor General's Amendment of the words "possession and." He did not think the hon. and learned Gentleman had fully seen the effect of taking words out of an Act passed for a different purpose and putting them into this Bill. He would give an illustration. A declared himself to be trustee for £5,000 in Consols for B; the dividends on the Consols went for 20 years to B; but the Consols were for all that time in the possession of A, and continued to be in his possession at the time of his death. Was it, or was it not, intended by the Government that at the death of A, who had possession of the Consols at the time of his death, duty was to be payable? for he asserted unhesitatingly that under the clause as it stood Estate Duty would be charged on that property on the death of A. Take another case. Suppose A declared himself to be trustee for a piece of land, and had got legal possession of the land, and held it for 20 years, the rents all the time being received by B, was it or was it not intended that at A's death duty should be payable? In his opinion, the word "possession" in the clause would make such property liable for the payment of duty. B was the sole beneficiary of the property; he was in the enjoyment of it, and it did not matter a bit whether he assumed possession of it in the legal sense or not. He wished to say, with all respect to the Solicitor General, that it was not a sufficien answer for the hon. and learned Gentleman to say that those words were in use in another Act, because that Act was passed for a wholly different object. It was quite clear the words were improperly introduced; that they would lead to the taxing of property that was not meant to be taxed, and that the words had been taken from a former Act without considering in what respect the object of that Act differed from that of this Bill.

Amendment proposed to the proposed Amendment, in line 3, to leave out the words "possession and."—(*Mr. Byrne.*)

Question proposed, "That the words 'possession and' stand part of the proposed Amendment."

MR. R. T. REID said, the hon. and learned Gentleman did not appreciate the object of the Amendment, or he would not try to alter it. That object was to say that the Duty should not be levied in some cases where the deceased was a trustee, even upon property which he himself had voluntarily settled. The question was, under what conditions was it safe to exempt from taxation property which once belonged to a man, of which he still remained trustee, and which he parted with for no valuable consideration? Exactly the same problem came before the late Government in 1889, and they came to the conclusion that certain safeguards were necessary before you exempted from taxation property which had once belonged to the deceased, of which he remained a trustee, and for which he had received no value whatever. The late Government held, and laid it down in Section 11 of the Act of 1889, that they must require as extreme proof of the *bonâ fide* character of the transaction that there should be not only enjoyment, but also actual possession." Not only enjoyment, but possession was the test required by the late Government, and the present Government proposed to use precisely the same words, in order to secure external proof of the genuineness of the transaction.

Mr. GRAHAM MURRAY (Buteshire) said, if the words of the Amendment needed amendment, the House ought not to be precluded from amending them, simply because they were found in the Act passed by the late Government. He and his hon. Friends had not got such a mighty respect of the words of an Act of Parliament, even though it were passed by a Government composed of their own friends. The hon. and learned Gentleman had not dealt with the case put by the Proposer of the Amendment, and he had not shown what was gained by retaining the words except that they were in conformity with another Act. The case of his hon. and learned Friend who moved the Amendment was that if they allowed the words "possession and" to remain in the clause they exclude from the benefit of the clause the very transaction they desired to include—namely, where possession was in the hands of a trustee, and enjoyment in the hands of the beneficiary. The words would really have the effect of frustrating the object which the hon. and learned Gentleman's Amendment was intended to secure.

Mr. LEES KNOWLES (Salford, W.) said, it seemed to him that there was considerable difference between the words "possession" and "enjoyment," and he was of opinion that the words "possession and" ought to be struck out.

Question put, and agreed to.

Words inserted.

Mr. R. T. Reid

Mr. BYRNE said, he proposed to add the words "or the use or benefit of some person for whom he was trustee" at the end of Sub-section 1, which provided that Estate Duty shall not be payable on any reversion or annuity purchased "for full consideration in money or money's worth, paid to the vendor or grantor for his own use or benefit." A man might buy a piece of property for, say, £5,000, and convey it to some other person declaring himself to be trustee, but having no other interest except that of trustee for, it might be, his son, or daughter, or grandson. Why should that case be left out? After what the Solicitor General had said, he could not anticipate that the Government would accept the Amendment, but he certainly could not see why they should not.

Amendment proposed, in page 3, line 2, after the word "benefit," to insert the words "or the use or benefit of some person for whom he was trustee."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, the object of this clause was to make doubly clear, so to speak, what was already provided—namely, that a reversion which had been sold by the deceased for value received should not be deemed to pass on the death. It was stated that the Courts of Law had laid it down in analogous cases that there was no danger of this; still these words had been put in. The hon. Member proposed the words, "or the use or benefit of some person for whom he was trustee." It seemed to him that, by importing trustees into a clause of this kind the door would be opened to a variety of evasions. The Amendment was one on which it was possible that there might be a great many questions arising, and he did not want to leave the matter in doubt. But if the hon. Member would consent to withdraw the Amendment in favour of the next Amendment, standing in the name of the hon. and learned Member for York (Mr. Butcher), which dealt with leases as a matter of concession, he would accept that Amendment with verbal alteration. He would propose to alter the last words of the latter Amendment so that they should read, "acting as a trustee." He did not know whether that would meet the view of the hon. Member. At any rate, he could not accept the present Amendment.

Mr. BYRNE said, he could not withdraw the Amendment, for the reason that the insertion of the words the Solicitor General agreed to accept would increase the difficulty he (Mr. Byrne) wanted to obviate unless the present Amendment were adopted. They were simply intended to widen the scope of the present Amendment.

Question put.

The House divided: — Ayes 148; Noes 211.—(Division List, No. 167.)

*Mr. BUTCHER said, he would move the next Amendment subject to the verbal alteration the Solicitor General had indicated. He proposed as an Amendment to Section 1 of Clause 3 to add words that would extend the exemption from Estate Duty allowed in that clause in the case of leases for lives that were sold in consideration of money or money's worth, provided that the purchase-money was paid to the grantor for his own benefit, to the case also of "a lease sold for the use or benefit of any person for whom the grantor was a trustee."

Amendment proposed, in page 3, line 2, after the word "benefit," to insert the words

"or in the case of a lease for the use or benefit of any person for whom the grantor was a trustee."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, he had stated that he would be prepared to accept this Amendment, altered as he had indicated, as a matter of compromise; that was to say, in the event of the last Amendment having been withdrawn. The hon. Member for Essex, however, had rejected the compromise, saying that the present Amendment would injure the clause rather than improve the clause. Under the circumstances, hon. Members would agree that he was not strictly bound by the terms of his offer. Still, while he thought the Amendment was quite unnecessary, he did not wish to be unreasonable; and if his hon. and learned Friend would agree that the Amendment should read "for the use or benefit of any person for whom the grantor was acting as trustee" he should not oppose it.

Amendment, as amended, agreed to.

Other Amendments agreed to.

Mr. GIBSON BOWLES said, he desired to move the Amendment standing on the Paper in his name, which, though a purely drafting Amendment, seemed to him to be necessary.

Amendment proposed, in page 3, line 10, after the last Amendment, to insert the words "subject to the provisions of this Act contained." — (*Mr. Gibson Bowles.*)

Question proposed, "That those words be there inserted."

Mr. REID said, it would not be a good precedent to insert the words "subject to the provisions of this Act," because it was all, of course, so subject. If the Government were to consent to insert those words in this instance they might be asked to insert them elsewhere. Under those circumstances, he could not accept the suggestion.

Mr. GIBSON BOWLES said, he would not press the Amendment.

Amendment, by leave, withdrawn.

*Mr. CYRIL DODD (Essex, Maldon), in the absence of Mr. Banbury (Camberwell, Peckham), called attention to an Amendment to exempt property under Section 17 from aggregation. This point was, he said, raised in Committee both by Mr. Banbury and by himself, and the Solicitor General was then good enough to say that he would take it into consideration, and see what could be done. It seemed to him that the Amendment of the Solicitor General met the point.

Amendment proposed, in page 3, line 12, after the word "thereof," to insert the words "but property exempted under Section 17 shall not be aggregated."—(*Mr. Cyril Dodd.*)

Amendment agreed to.

Clause 5.

Mr. GIBSON BOWLES asked the Solicitor General if he would state the exact meaning of "settled property" under this clause?

Mr. REID said, that, as the clause stood now, it referred to property passing under the will of the deceased which after his death remained subject to any consideration. A question had been asked by the hon. and learned Member for Essex as to the meaning of the words "remaining settled." Beyond all question they meant property settled by the will of the deceased, or subject to provisions operating after his death. It was quite clear that the clause referred to persons who were competent to dispose of the property.

Mr. BARTLEY suggested that it surely did not mean that Estate Duty was to be payable as well, and said that words should be inserted to relieve the unfortunate person succeeding to the property.

On Motion of Mr. R. T. Reid, the following Amendments were agreed to:—

Page 3, line 25, to leave out "liable to Estate Duty," and insert "in respect of which Estate Duty is leviable."

Page 3, line 26, leave out "after his death remains settled by virtue of any disposition," and insert—

"Having been settled by some other disposition passes under that disposition on the death of the deceased to some person not competent to dispose of the property."

Amendment proposed, in page 3, line 28, after the word "duty," to insert the words "called Settlement Estate Duty." —(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted,"

Mr. GOSCHEN (St. George's, Hanover Square) asked whether this was a new name? for, if so, he could not understand it. He presumed it meant settled for the life.

Mr. R. T. REID said, that besides the Estate Duty referred to in the Bill there was the further Estate Duty of 1 per cent. which had been re-christened "Settlement Estate Duty." The right hon. Gentleman would see there was an advantage in not calling it "further Estate Duty." The name was not very material after all. Names were often given which did not express what was really intended. He hoped the right hon. Gentleman would not take any objection.

Question put, and agreed to.

Mr. R. T. REID moved an Amendment in the same clause to the effect that the further Estate Duty on the principal value of the settled property should be levied except where the interest in property after the death is that of wife or husband, and providing that where a settlement continued the Settlement Estate Duty should be payable only once.

Amendment proposed, in page 3, line 29, to leave out the word "but," and insert the words

"except where the only life interest in the property after the death of the deceased is that of a wife or husband of the deceased; but

(b) during the continuance of the settlement the settlement Estate Duty shall not be payable more than once."—(*Mr. R. T. Reid.*)

Question proposed, "That the word 'but' stand part of the Bill."

Sir R. WEBSTER (Isle of Wight) said, this had reference to a question with which he proposed to deal in a later Amendment. The condition of the extra duty being payable would not attach if the words now suggested were inserted, because the state of circumstances must arise upon which the Amendment depended which had been previously inserted with regard to the property passing to some person not competent to dispose of it. The words as they stood did not seem to be consistent with the intention of the Government.

Question put, and negatived.

Question, "That those words be there inserted," put, and agreed to.

Amendment proposed, in page 3, line 31, to leave out from the word "settlement," to "payable," in line 32, and insert the words

"the Estate Duty shall not, nor shall any of the duties mentioned in the fifth paragraph of the First Schedule to this Act be."—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Sir R. WEBSTER moved as an Amendment to the Solicitor General's proposed Amendment, line 1, after the word "not," to insert

"unless the deceased was, at the time of his death, competent to dispose of such property."

This seemed desirable in order to make the Amendment consistent with that just adopted, and that was necessary to make the whole clause read together.

Mr. R. T. REID pointed out that the duties mentioned in the Schedule would not be payable unless the person was competent to dispose at the time of the death. It seemed to be right as it stood.

Amendment—(*Mr. R. T. Reid*)—agreed to.

Mr. R. T. REID moved, in page 3, line 33, to leave out "unless the deceased," and to insert "until the death of a person who." Those words, he thought, expressed the sense of what the hon. and learned Member opposite desired.

Amendment proposed, in page 3, line 33, to leave out the words "unless the deceased," and insert the words "until the death of a person who."—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Sir R. WEBSTER said, the insertion of these words would make clear the contingency under which the Estate Duty would become payable. That explanation afforded an answer to his Amendment which he would otherwise have moved. It arrived at the same result by a different process.

Question put, and negatived.

Question, "That those words be there inserted," put, and agreed to.

*Mr. BUTCHER moved to leave out of Sub-section (b) Clause 5, the words "or had been at any time" where it was provided that if Estate Duty has already been paid in respect of settled property since the date of the settlement, no further Estate Duty shall be again payable in respect thereof, unless the deceased was, at the time of his death, or had been at any time, competent to dispose of such property. Clearly the intention of the Government was that the Estate Duty should not be paid more than once on settled property during the continuance of the settlement. As the clause stood that intention would in certain cases be defeated, and therefore he proposed to leave out the words in question. If a husband and wife brought property into settlement, on the death of either Estate Duty would have to be paid. And again, on the death of the survivor, Estate Duty would have to be paid, because the survivor would have had power, before the property was brought into settlement, to dispose of part of the property. In other words, property might have to pay duty from 4 up to 16 per cent. though it had never passed out of settlement at all. The Government could hardly have intended that. Many other cases might be put in which a similar result must follow. In other instances objection had been made that if certain words were struck out certain results foreseen by the Attorney General, Solicitor General or the Commissioners would follow, though what they were was never explained. No such consequences could follow here, and if the words were too wide they should be narrowed.

Amendment proposed, in page 3, line 34, to leave out the words "or had been at any time."—(*Mr. Butcher.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Mr. R. T. REID would not accuse the hon. and learned Gentleman of any wish to raise another Debate, but for his part he did not think the Amendment was necessary. A settlement came to an end when the property passed to the hand of one who was competent to dispose of it. It then became a free property again. If the hon. and learned Member's next Amendment were accepted—namely, to insert the words "during the continuance of the settlement" after the words "had at any time"—the difficulty would be obviated, and it would not be necessary to omit the words as proposed. Neither was it desirable to insert the words proposed in the next Amendment, and now that the House had ascertained the hang of it, hon. Members would, no doubt, acquiesce in his view.

Sir R. WEBSTER said, that he could not understand why the words "had at any time" were necessary. He suggested that the clause should read, "or had been at any time since the date of the settlement competent to dispose." His objection to the words "had been at any time" was that they appeared not to be wanted. What he hoped to hear from the Solicitor General was that one Estate Duty only was to be payable. In the condition of things it seemed to him that the words "had been" were necessary, because they could not imagine such a case. If the power of appointment only existed before the settlement, the right way to deal with it would be to insert the words "or had been at any time since the date of the settlement competent to dispose." Probably those words would meet the case put by the right hon. Gentleman. Under the words as they now stood there might be a state of things when a second estate duty would be claimed because the person who died had at a period antecedent to the settlement power to dispose of the property. The general words had no significance. He really thought the Solicitor General might give way.

MR. A. J. BALFOUR said, the hon. and learned Gentleman agreed with his friend behind him that it would be unjust to exact a duty because the property had been within the competence of a person to dispose before it was settled, but thought the matter would be better met by a later Amendment. He should like to know when, in the opinion of the Government, a settlement came to an end? For his part, he should think that a settlement came to an end directly a person came into possession of settled property who was competent to dispose of it. On behalf of the Government, it seemed to be argued that a settlement only came to an end upon the death of the person. If that were so, the next Amendment would deal with the point, because the settlement was not continuous.

MR. R. T. REID: The right hon. Gentleman asks when a settlement ends. It ends when the trusts created by it cease to be operative—that is, when a person comes into possession of the property who has a right to do what he likes with it.

MR. BYRNE said, they might put other cases than that which was put by the hon. Member for York—the case of a tenant having the power of appointment. Supposing he had released the power of appointment, why should there be a charge made in respect of that appointment? It appeared to him this was a case not met by the second Amendment of the hon. Member for York.

MR. HALDANE said, in such a case he thought the duty ought to be payable. You had tenants coming into possession with authority to use their powers, and if they chose to release them they came within the category of persons who were not exempt under the Death Duties. There was a class of settlement under which you re-settled under the power contained in the settlement, and it was the curious state of the law in this respect that the draftsman must have had in his mind when he chose these particular words.

MR. TOMLINSON said, if the power to dispose had been released, and was, in fact, only an inchoate power, surely the settlement would continue.

MR. COURTNEY said, he did not think this Amendment ought to be pressed. The second Amendment which had been accepted by the Government seemed to him to fully meet the case. It was absolutely necessary that the cases mentioned should be met. If a person had an absolute power of controlling how an estate should go, and he said, "Let it go as it would, as if I had no such power," he created a new devolution. With regard to those persons who had that power before the passing of this Act, the Estate Duty was claimable. Why should not that occur again under precisely similar circumstances after the passing of the Act? The Government ought not to consent to the Estate Duty being evaded by allowing this re-settlement.

*MR. MATTHEWS (Birmingham, E.) said, the right hon. Gentleman met the case put by the right hon. Gentleman behind him by treating an abstention from exercising a power of appointment as a virtual re-settlement. There was something ingenious and plausible about that argument, but a power of settlement might disappear or cease to exist in other ways. It was conceivable that a tenant for life under a settlement might have a general power of appointment with the consent of the settlor. If the settlor died, his powers of appointment would be gone, but he had those powers at one time, and according to the provisions of the Bill the Estate Duty would be payable because at some time he had the power of disposal. The Government had not yet pointed out to the House any case for which these words were necessary or why it was necessary to charge a fresh duty in a case where the dying person once had an opportunity of disposing of the property.

MR. R. T. REID said, he would put the case of a property settled upon A for life, then upon B for life, and then upon C in fee-simple. One Estate Duty was paid, and then C came into possession. He re-settled the property. He was at one time competent to dispose of the property, but not at the time of his death. It was to meet such a case that the words of the clause were necessary.

Question put.

The House divided:—Ayes 217; Noes 174.—(Division List, No. 168.)

On Motion of Mr. BUTCHER, the following Amendment was agreed to:—Page 3, line 34, after "time," insert "during the continuance of the settlement."

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 3, line 35, leave out from "property," to end of line 39.

*MR. BUTCHER moved, in page 3, line 39, at end insert—

"If, upon the death of the deceased, a life or any less interest in such property arises to the wife or husband of the deceased, the payment of the Estate Duty and the further settlement Estate Duty shall (if otherwise payable) be postponed till after the determination of such interest."

He said that the effect of the Amendment was that the *corpus* of the property in such cases should not be touched by the Estate Duty until the death of both husband and wife. The Opposition maintained the principle of the unity of the husband and wife, and held that to make a husband or wife pay the duty in the circumstances set out in his Amendment would be contrary to natural justice. He imagined that the loss to the Exchequer which the acceptance of this Amendment would entail would not be considerable.

Amendment proposed, in page 3, line 39, after the word "payable," to insert the words,—

"If, upon the death of the deceased, a life or any less interest in such property arises to the wife or husband of the deceased, the payment of the Estate Duty and the further settlement Estate Duty shall (if otherwise payable) be postponed till after the determination of such interest."—(*Mr Butcher.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID pointed out that as a concession to the conjugal relations the Government had already agreed that the settlement Estate Duty of 1 per cent. should not be enacted from the survivor of a married couple. Beyond that the Government could not go. Husbands and wives had never been exempted from Probate Duty. But the whole of this subject had been discussed over and over again in Committee, and it was hardly necessary that he should repeat once more the reasons why the Government could not assent to an Amendment of this nature.

MR. GIBSON BOWLES said, that the fact that the Government had granted a concession in respect of settlement Estate Duty justified the Opposition in pressing this Amendment. *L'appétit vient en mangeant.* If a husband or a wife ought to be treated differently from other people in respect of one Death Duty, married persons ought to be treated differently in respect of all such duties. The wily Chancellor of the Exchequer conceded the principle for which they were contending when 1 per cent. only was involved, but refused to apply it when larger sums were involved. He swallowed the sprats, but looked askance at the whale. This wicked Bill would revoke all existing exemptions in favour of husbands and wives, exemptions recognised for more than 100 years. How could the Government defend the remission of the settlement Estate Duty if they refused to remit the Estate Duty itself? The reasons for remitting the duties were precisely similar in both cases. He felt sure that everyone in that House who had ever been a husband or a wife would support this Amendment.

MR. HALDANE said, that the Report stage of a Bill ought not to be used for the re-discussion of matters definitely disposed of in Committee. The question now raised had been completely threshed out in Committee, and, therefore, it was not necessary to repeat now all the arguments against the Amendment. Husbands and wives had always been liable to Probate Duty. They had been exempted from Legacy and Succession Duty, and that exemption would continue. The duty which they would have to pay was analogous to Probate Duty. The fact that this Amendment had been moved, after the exhaustive treatment accorded to the subject in Committee, ought to teach the Government that it was of little use to make concessions to the Opposition.

MR. A. J. BALFOUR said, he thought the hon. Gentleman ought to show some gratitude to the Opposition for the way in which they had discussed this matter. When the late Government were in power the then Opposition insisted upon discussing many Bills on the Report stage Government to that it had received, and with the same fulness as in Committee, and with the same wealth of argumentative, or rather non-argumentative, speech. The hon. and learned Gentleman who had just sat down had entered the House only a short time ago. Had he been present during the whole of the afternoon he would have known that the discussions on the various Amendments that had been proposed had been kept within very reasonable limits indeed. He agreed, however, with the hon. and learned Gentleman that a concession ought not to be made the basis for further demands from the Government. It ought not to be made a platform for further assaults upon their citadels. Therefore, he did not join his hon. Friend (Mr. T. G. Bowles) in pressing this Amendment as the logical conclusion of the concession already made. He did not use that concession as a weapon, but urged the acceptance of the Amendment upon its own intrinsic merits. They had heard from the Government nothing on the Amendment except a declaration from the Solicitor General that he had made so many excellent speeches on this subject before that he thought there was nothing to be gained by repeating them. He did not ask the hon. and learned Gentleman to repeat his speeches on this subject made relevant to another Amendment; but he did ask him for a speech relevant to this Amendment. Neither the arguments of the hon. and learned Gentleman who had just sat down nor any other arguments he had heard touched the subject of the Amendment now before the House. He could express in two sentences the arguments contained in all speeches delivered by the Solicitor General. The first was that this proposal would ruin the Chancellor of the Exchequer, and the other that to make an exception of any kind in favour of settled property only would be to favour the rich as against the poor. Neither of these two arguments touched the substance of his hon. Friend's contention. If the Amendment were carried the Exchequer would practically lose nothing, and there would be no favouring of the rich. The only question raised was whether the proper time to levy the Death Duty was when the wife had just lost her husband or when the husband had just lost his wife. In the circumstances, he thought the Amendment required some different treatment from the he should be prepared to support his hon. Friend if he went to a Division.

Mr. A. J. Balfour

Question put.

The House divided:—Ayes 161; Noes 212.—(Division List, No. 169.)

It being after half-past Five of the clock, Further Proceeding on Consideration, as amended, stood adjourned. Further Proceeding to be resumed To-morrow.

ELEMENTARY EDUCATION BILL.
(No. 302.)

SECOND READING.

Order for Second Reading read.

THE VICE PRESIDENT OF THE COUNCIL ON EDUCATION (Mr. ACLAND, York, W.R., Rotherham) said, he begged to move the Second Reading of this Bill, and to express a hope that the House would allow the stage to be taken this afternoon. It was essentially a non-contentious Bill, and had, in fact, been introduced with the assent of the Opposition in both Houses of Parliament. Its object was to remove children from the surveillance of the Poor Law and to hand over to the District Councils the duty of appointing School Attendance Committees. He had been allowed to introduce the Bill without opposition, and he hoped it might now be read a second time without opposition. All parties were agreed as to the principle.

Motion made, and Question proposed, "That the Bill be now read a second time."—(*Mr. Acland.*)

MR. TOMLINSON (Preston) said, he supposed it was not intended that the control of children in their elementary education should be handed over to the District Council.

MR. ACLAND: School Attendance Committees of the District Councils will be substituted for those of the Boards of Guardians. That is all.

*SIR M. HICKS-BEACH (Bristol, W.): Before making a change of this kind it would be well to wait and see what the District Councils are like.

MR. ACLAND said, he had been pressed by the Opposition to proceed with the Bill without delay in order that the change might be made before the Local Government Act, 1894, came into operation.

It being after half-past Five of the clock, and Objection being taken to Further Proceeding, the Debate stood adjourned. Debate to be resumed To-morrow.

House adjourned at twenty minutes before Six o'clock.

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

HOUSE OF LORDS,

Thursday, 12th July 1894.

ENDOWED SCHOOLS ACT, 1869, AND AMENDING ACTS, AND WELSH INTERMEDIATE EDUCATION ACT, 1889 (DENBIGHSHIRE SCHEME).

Her Majesty's Answer to the Address of the 19th of June last, delivered by the Lord Steward (*M. Breadalbane*), and read as follows:—

> "I have received your Address praying that I will withhold my consent to all that part of the scheme for the county of Denbigh which relates to the Ruthin Grammar School:
>
> I will comply with your advice."

ENDOWED SCHOOLS ACT, 1869, AND AMENDING ACTS, AND WELSH INTERMEDIATE EDUCATION ACT, 1889 (DENBIGHSHIRE SCHEME).

Her Majesty's Answer to the Address of the 19th of June last, delivered by the Lord Steward (*M. Breadalbane*), and read as follows:—

> "I have received your Address praying that I will withhold my consent to the following portion of the Denbighshire Education Scheme, Clause 87, Sub-section (*b.*) from the word 'boarding-house' to the end, and the whole of Sub-section (*c.*):
>
> I will comply with your advice."

COAL MINES (CHECK-WEIGHER) BILL.

(No. 153.)

SECOND READING.

Order of the Day for the Second Reading, read.

THE EARL OF CHESTERFIELD, in moving the Second Reading, said, this was substantially the same Bill as that introduced last year in another place by certain Mining Representatives. That Bill proposed to make it an offence for any coal-owner, agent or manager, by threats, bribes, promises, notices of dismissal, or by any other means whatever, to interfere with the appointment of check-weigher. As their Lordships were aware, a check-weigher or check-weighman was a person elected and paid by the men working in any coal-mine (paid according to the amount of minerals gotten) to supervise on behalf of the men the weighing of the coal. The Coal Mines Regulations Act 1887 (Section 13) described his position and duties. Sub-section 2 provided that owners and managers of mines were bound to give the check-weighman every facility for examining and testing the weighing-machines. Sub-section 3 provided that, on the other hand, the check-weighman was not to interfere with the working or management of the mine. By Sub-section 4 owners or managers could not dismiss a weighman if they thought he interfered with the working or management of the mine or exceeded his duties; but they might summon him before the Magistrates, who might dismiss him if they considered the case proved. That system had worked well and without friction; but cases had occurred where the check-weighmen had made themselves obnoxious to the management, who had dismissed them without doing anything to summon them before the Magistrates. It was obvious that the position of check-weighman conferred great powers of making mischief with the men, and owners had found the presence of the check-weighmen somewhat galling. They had discovered a loophole in the Act, and when desirous of getting rid of a check-weighman they had dismissed their men, but had agreed to take them back into their employment on condition that they would not re-elect the same check-weighman. That case had occurred in reference to the Meriton Colliery in Scotland in September, 1890, and the same course had since been adopted more than once. By the first clause of the present Bill mine-owners, agents, or managers, or any person acting on their behalf, were forbidden to interfere with the appointment of the check-weigher, or to neglect or refuse to give facilities for such appointment; it also forbade the owners and their representatives to attempt by bribes, threats, promises, or otherwise to exercise improper influence in respect of any appointment, or to induce the men to vote or not to vote for any particular class of person under a penalty of £20 in the case of a mine-owner or manager, and £2 in the case of other persons. It was believed that the Act would be welcomed by the mining class, whose interests required that their choice should be free in appointing the check-weighmen, and that the managers should not be able to get rid of them unless for misconduct, which would justify their being got rid of under the provisions of the Coal Mines Regulation Act, 1887. He asked their Lordships to read the Bill a second time.

Moved, "That the Bill be now read 2^a."—(*The Earl of Chesterfield.*)

Motion agreed to; Bill read 2^a accordingly, and committed to a Committee of the Whole House on Monday next.

INJURED ANIMALS BILL.—(No. 134.)

Commons Amendment to Lords Amendments considered (according to Order).

THE EARL OF CAMPERDOWN said, the Amendment made by the House of Commons originated in a suggestion made by their Lordships' House, and which, according to the custom of Parliament, had to be agreed to by both Houses. He moved, therefore, that the Amendment be agreed to.

Commons Amendment agreed to.

ARMY EXAMINATIONS.

QUESTION. OBSERVATIONS.

*THE EARL OF STRAFFORD asked the Under Secretary of State for War whether he could conveniently make any statement as to the recommendations of the Committee appointed to inquire into the Entrance Examinations (in non-military subjects) of candidates for commissions in the Army; whether such recommendations had received the approval of the Military Authorities and the Civil Service Commissioners; and, if so, at what date they were to take effect? He said, his question referred to the very important and interesting Report of the Departmental Committee presided over by the noble Lord last year. That Report dealt with the examinations for the Army and those by medical officers. He would not occupy time by going through the evidence given before the Committee, but would only refer to two points. The first was the recommendation that Latin should no longer be a compulsory subject in Class I., but should be removed to Class II., retaining, however, the same number of marks—he believed 2,000. The other point was that the physical or medical examination should be of a rather more stringent character. With regard to relegating Latin to the second class, the recent conference presided over by the head-master of Eton, and representing 85 public schools, had expressed their objections to any such step. Upon that he would make no comments of his own, but hoped the noble Lord the Under Secretary of State would give his view of the matter. As regarded the other point—namely, a more strict medical examination, it was reported that from 1889 to 1893 no less than 22 per cent. of the cadets who went to Sandhurst were not of the necessary chest measurement and height. It was nearly always the case that, although candidates on entering Sandhurst might be wanting in weight and measurement, they generally came out above the average. Upon that point he thought more care should be taken in the medical examination, and a recommendation had been made upon it by the Committee. He would not touch upon the other recommendations of the Committee, which were of a very interesting and important character, and hoped the noble Lord would be able to answer the question of which he had given notice.

THE UNDER SECRETARY OF STATE FOR WAR (Lord SANDHURST): My Lords, the question standing on the Paper can be very shortly answered. The position of affairs in regard to this Report is this:—It was sent to the Civil Service Commissioners to be reviewed, and has returned to the War Office, I believe, this very day. The Secretary of State will now take the Report into his consideration with the various opinions expressed upon it by the Civil Service Commissioners and members of the War Office, so I regret to say it is impossible for me to name a precise date at which any new regulations will be issued. My noble Friend has suggested that it might be convenient if I were to say something as to one or two of the suggestions contained in the Report, and I shall be very glad to do so briefly. There has already been some little criticism, and a memorial has already been circulated in the Press emanating from a body of gentlemen known as the Headmasters' Conference, taking great exception to the relegation of Latin from Class I. to Class II. I cannot help thinking that many criticisms have been made owing to that proposition, which has occasioned most comment, not being thoroughly understood. I should like, at the outset of my remarks, to explain the reason why the Committee, which has been styled an "administrative blunder," was formed. Early last year the Secretary of State received a deputation, consisting of head-masters and others interested in science, who pointed out that science was unfairly dealt with. There had also been much criticism by Members of the House of Commons, and a good deal of dissatisfaction had been expressed, so the Secretary of State for War ordered this Committee, the reference to it being to inquire into the system and to see whether any modifications could be suggested. The salient point of the Report is what we propose in regard to Latin—namely, that it should be transferred from Class I., where it is called obligatory, to Class II., which is voluntary. I venture to think that the term "obligatory" is here a misleading epithet, for what does it mean in regard to these examinations? It does not mean that a boy has to attain a certain excellence in the examinations—that unless he obtains a certain number of marks, he will be plucked; it merely means that no other subject can be taken up instead of it. Boys have been known to pass who have scored only three and 12 marks in this subject out of 2,000. That cannot be called a very high qualification; no qualification could possibly be lower. The reasons which led the Committee to adopt these proposals were these:—It was made clear to us that it would be advisable to have a scientific subject in the examination for Woolwich, the Academy preparing boys for the scientific corps. The plan has hitherto been to so arrange the examinations for Woolwich and Sandhurst that if a sharp boy just misses Woolwich he can go up for Sandhurst a few months later, at the next opportunity. But if both subjects had been put into Class I. the total would have been, it was considered, one too many. There are five subjects in Class I.—namely, mathematics, English, French or German, geometrical drawing, and Latin. If we put science into Class I. it would bring up the subjects in this class to the number of six, and it was thought undesirable to increase the subjects, and, moreover, we did not think science so necessary for Sandhurst. Therefore, we thought the best and the fairest plan would be to reduce the Class I. subjects to the number of four. They would then—be mathematics, French or German, English, and geometrical drawing. This would increase the choice of subjects to be taken in Class II. by one subject. For Woolwich we propose that of three subjects in this class one must be science, while for Sandhurst we leave it free to the candidate to choose any three of the subjects in the class, so that in the case of a boy taking up Latin there will be no change, for he will have his four subjects in Class I., and in Class II. one of the subjects may be Latin marked as at present up to 2,000. If we had suggested that some subject should be instituted for Latin in Class I., thereby keeping five subjects in this class, or had we proposed to reduce the marks for Latin from 2,000, say, to 1,000, there would have been something in the complaint of the schoolmasters; but, as I have shown, we have done neither of these things, and for a boy going up from Eton or any classical school the examination practically remains the same. In this matter we in no way wished to favour the crammers, nor did we wish to favour the schools. Our intention was to provide the most broad curriculum, and as for 100 vacancies there are about 700 or more candidates, we thought that the examination should be of such a nature that those who were not successful should not be handicapped in searching for another career. There is another point which has attracted a certain amount of attention—namely, the medical test. On that point the Committee took a certain amount of evidence. Among the witnesses were many who favoured the plan of giving marks for physical exercises. One gentleman presented an elaborate scheme under which so many marks would be given for riding, marksmanship, and running. In addition he proposed to permit gymnastics, jumping, or fencing, at the option of the candidate. Another gentleman suggested that the boys should be subjected to an endurance test of a 20 or 25 mile walk. On this proposal I think comment is unnecessary; but in the former scheme, for marks for riding and shooting, no doubt there is a certain attractiveness, but the more the subject is considered the more apparent become the objections and the difficulties. Supposing you give marks for proficiency in field sports, you immediately lay yourself open to the criticism that the rank of officer in the Army is a preserve for those who, owing to means or residence, have had special opportunities of practising field sports; while if you mark for gymnastics, a sort of athletic cram would arise, for your Lordships are well aware that there can easily be physical as well as intellectual cram, and the very object you have in view might be defeated by overtraining. It appeared to us on the Committee that the result of instituting such an examination might be to sow the seeds of future disease which would not be perceptible at the time of the medical examination. Another objection was that you would materially lengthen the examinations, which are already complained of as being too long, and it would be very difficult in apportioning marks to avoid charges of unfairness. Another suggestion was that it might be advisable to mark for physical development. In some minds the idea exists that our officers are small, but it is not wise to form conclusions upon this subject from casual observation. It is more satisfactory to look at reliable returns and to compare the physical proportions of our cadets with the proportions given in the tables composed for the Anthropometrical Society by a distinguished medical man, Sir W. Aitken. These tables relate to public schools, cadets, and students at Universities, and what do we find? It is true that the maximum height of our cadets, when the comparison was made, was less than that in the tables, but the average height of the cadets was higher. Our tallest young man was shorter by one inch than the greatest height given in the tables which I may say were compiled from measurements of cadets, public school boys, and University students. The greatest height given in the tables was 76in., while our tallest man was only 75. As I have said, however, the average height exceeds the statures given in the tables. In regard to chest measurement, our requirement at entry is 32in., and this measurement rises to 33·65in. at the age of 18; 33·84in. at 19; 34·05in. at 20; and 34·85in. at 21. Your Lordships are, of course, aware that these young men enter the colleges at various years. This, I submit, is not unsatisfactory. Our expert witness, Surgeon General Jameson, the second officer in the Army Medical Department, pointed out that, if we mark for physical development, allowance must be made for difference in the races from which these young men spring. He said in his evidence before us that of the inhabitants of these islands the Scotchman is the heaviest and has the greatest chest development; the Irishman is the tallest, but he is lighter; the Welshman is the shortest, and comes second in weight. Then, said the witness, you come to the Englishman, the typical man, who is next to the Irishman in height, and less than the Welshman in weight. A system of examination, which had to take these different types into account, would cause endless trouble and give no one satisfaction. I may point out that all those officers who have had experience of the younger officers in the Service—in the field and at manœuvres—speak in very high terms of them, and that the medical officer at Sandhurst thinks that the cadets have much improved in the last 10 years during his experience there. With regard to a medical test which my noble Friend alluded to, it is obvious there must be a test of some kind on passing these boys into the Army; but we think the matter should be very carefully considered, carefully defined, and strictly adhered to. But the Committee, upon these facts, came to the conclusion that there was no need for a radical change in our system to ensure adequate physical development. I sympathise most sincerely with those boys who have to suffer the galling disappointment of failing medically after a successful literary examination, and also with the parents who have had to bear the expense. To prevent as far as possible this disappointment, we considered that a special circular should be issued to masters, parents, and guardians when they first apply for information about examinations; that, in the circular, the medical requirements should be most clearly stated, and that a note should be added to the effect that, unless a parent is satisfied that his son can satisfactorily pass the test, it is useless for him to apply. I also attach considerable importance to the suggestion that these examinations should be carried out by Boards of medical officers, specially selected for this duty, without reference to rank or station. I have only to add that it should be understood clearly that the Report is but a collection of suggestions for the consideration of the Secretary of State. He is at the present moment engaged in collecting opinions and obtaining suggestions from the Civil Service Commissioners and the military authorities upon the Report before finally deciding what portions of it, if any, he will adopt.

EDUCATION CODE AND REPORT.

QUESTION. OBSERVATION.

Lord NORTON asked the Lord President of the Council up to what date the Code and Report of the Committee of Council on Education had been presented to Parliament; and when the next would be presented?

The FIRST LORD of the TREASURY and LORD PRESIDENT of the COUNCIL (The Earl of Rosebery): My Lords, the Day-school Code of 1894 was presented to Parliament on March 19 and the Evening-school Code on May 4. The Report of the Committee of Council on Education for 1893-94, dealing mainly with the Statistical Returns for the year ended August 31, 1893, was presented on June 29. The large annual volume containing the Report for 1893-4, together with Appendices, has not yet been presented, and will not be ready before August. It is probable that the next Codes and Report will be presented at about the same dates next year.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 11) BILL.—(No. 121.)

House in Committee (according to Order): An Amendment made: Standing Committee negatived: The Report of the Amendment to be received To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 12) BILL.—(No. 122.)

House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 13) BILL.—(No. 125.)

House in Committee (according to Order): Amendments made: Standing Committee negatived; and Bill to be read 3ª To-morrow.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 5) BILL. (No. 116.)

Read 3ª (according to Order), with the Amendments, and passed, and returned to the Commons.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 1) BILL. (No. 138.)

Read 3ª (according to Order), and passed.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDERS (No. 14) BILL. (No. 137.)

Amendments reported (according to Order), and Bill to be read 3ª To-morrow.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 16) BILL.—(No. 127.)

Read 3ª (according to Order), with the Amendment, and passed, and returned to the Commons.

QUARRIES BILL [H.L.].—(No. 149.)

House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

SEA FISHERIES (SHELL FISH) BILL. (No. 141.)

House in Committee (according to Order): Bill reported without Amendment; and re-committed to the Standing Committee.

LARCENY ACT AMENDMENT BILL [H.L.]. (No. 136.)

Read 3ª (according to Order), and passed, and sent to the Commons.

PAROCHIAL ELECTORS (REGISTRATION ACCELERATION) BILL.

Brought from the Commons; read 1ª; and to be printed. (No. 162.)

STATUTE LAW REVISION BILL [H.L.].

A Bill for further promoting the revision of the Statute Law by repealing enactments which have ceased to be in force or have become unnecessary—Was presented by the Lord Chancellor; read 1ª; to be printed; and to be read 2ª on Monday next. (No. 161.)

House adjourned at five past Five o'clock, till To-morrow, a quarter past Four o'clock.

* * *

HOUSE OF COMMONS,

Thursday, 12th July 1894.

PRIVATE BUSINESS.

THAMES CONSERVANCY BILL (*by Order*).

Order read, for resuming Adjourned Debate on Question proposed [10th July],

"That Standing Orders 223 and 243 be suspended, and that the Bill be now read the third time."—(*Dr. Farquharson.*)

Question again proposed.

Debate resumed.

SIR T. SUTHERLAND (Greenock) said, that in rising to move the Motion that stood in his name, he feared he must apologise to the House if he should detain hon. Members for some little time. They knew that he was not given to the undue occupation of time, or to the obstruction of Bills, much less a Bill of this kind. This measure, as a fact, had never been discussed on the Second Reading. No doubt it was a Private Bill, but at the same time all its provisions were of vital interest to the public. The compromise which had been arrived at between the Thames Conservancy Board and the London County Council made it all the more necessary, according to his view, that there should be this fresh discussion. He had no hesitation in saying that the outcome of the compromise was of a mischievous character. Under the arrangement arrived at four new members were to be added to an already redundant and excessive Board, all of whom would probably be politicians opposed one to the other. He was aware of the great susceptibility of the House as to interference with the judgment of a Committee on a Private Bill, and he was willing to say that he shared that susceptibility himself to the fullest extent, because he knew that opposition of this kind was sometimes brought forward for the purpose of wrecking Bills. There was no intention of the kind on his part. On the contrary, he did not desire that the Bill should be ended but mended. While he had the very highest respect for the labours of the Committee, he must say that he did not attach any particular sacredness to their decision, nor did he think it sacrilegious to question the wisdom and outcome of their judgment in some respects. He had heard hon. Gentlemen congratulating each other with regard to the compromise that had been come to, and he must confess that he was unable to understand how they came to be so well satisfied. He thought he ought to explain in a word or two the reason why this Motion was not brought forward at an earlier stage. The reason was a simple one indeed. They had hoped up to the eleventh hour, when the Bill was before the Committee, to be able to convince the Committee that it would be of the greatest possible advantage to the interests of all the parties concerned if there was a line of demarcation drawn as between the interests of the upper and the lower river. He would say nothing with regard to the judgment of the Committee in having refused the adoption of an idea of that kind. The Thames Conservancy Board opposed every proposal that was made in the shipping interest, and nothing could be done in that direction. That House, however, was at liberty to adopt a much wider view than a Private Bill Committee would be likely to do if it could be shown, as he submitted it could be shown, that the administration of the Port of London could be more successfully conducted by a controlling body other than that provided by the Bill. They had to look to the body that would develop and improve and make more efficient the facilities of the Port, and in this connection they had to consider whether the present Conservancy Board had done justice to the requirements of the Port. He would not offer any extreme criticism on this head, but would simply say that, according to the public opinion of the City, the Board had not kept themselves up to the level of the requirements of the day; that they were not sufficiently energetic; that they had not marched with the times, and were in possession of very little share of the public confidence. Hon. Members knew that within the last 20 years there had been a great revolution in the shipping industry. Despite this the facilities of London as a port had remained stationary. It was his duty to show upon a previous occasion that the mouth of the river at the Nore was constantly silting up, as a comparison of the charts would demonstrate. He brought the matter before the House, and as the entrance to the river at the Nore was beyond the ancient jurisdiction of the Thames Conservancy, he proposed an Instruction to the Committee upon the subject, which was adopted. But the fact was, that in the portion of the river and Port of London which had always been under the jurisdiction of the Thames Conservancy Board the channel was utterly inadequate to the existing wants, and that at the present moment there was nothing like sufficient anchorage for large vessels. A vessel leaving the London Docks in winter, and being caught two or three miles down in a fog, had to push on at all risks and take all chances. Only those who happened to be the underwriters of these vessels and those who were charged with the safety of numerous lives and an immense amount of property could appreciate the tremendous anxiety felt with regard to the navigation of the river. He had shown, further, that such was the state of the river that if a vessel coming from Gravesend were delayed from entering the dock at a given moment no anchorage could be found for her in the vicinity of the docks, but she must steam down to Gravesend and anchor until she could come up upon another tide. They asked when the clause was inserted in the Bill, in consequence of his Instruction, that the investigation which was to be made in regard to this matter by the Board of Trade should not be confined to the entrance of the river at the Nore, but extended up the river as far as the Royal Albert Docks. The Conservancy Board, however, objected as usual, and in accordance with what he considered to be their usual obstructive policy. The radical defect of the Conservancy Board was that it was too large, and too mixed, and too heterogeneous. They had a body concerned with the affairs of the Upper Thames, and another body interested in down-river affairs and the administration of the Port of London, and these two bodies had not only no necessary connection, but were, in fact, without anything like a community of interests. They were joined under an unfortunate Act of Parliament which was passed in defiance of the wishes of the Conservancy Board. With regard to the existing Conservancy Board of 30 members, he thought it was safe to say that not more than half-a-dozen of them possessed any practical knowledge whatever of the requirements of shipping and commerce in the Port of London. If that was so with regard to the present Board, what would be the state of affairs under the Board constituted by this Bill? That Board must, of course, be larger, more mixed, and less homogeneous than the Board which it replaced, and, as he thought, all the less competent to fulfil the duties of the Port Trust of the great River Thames. The new committee consisted of 37 members, and only of these would be representative of the shipowners, notwithstanding the fact that the shipping interest contributed exactly a half of the annual revenue of the Thames Conservancy. The main feature of the new constitution of the committee was that it brought into the committee something like nine County Council members from all parts of the provinces, and these were the gentlemen who, under this Bill, were to have under their control the shipping and commerce of the Port of London. He said that these delegates, however competent and eminent they might be in their own way, and however well able to look after such matters as fishing, pollution, or pleasure traffic in the upper part of the river, must be profoundly ignorant of maritime affairs; and to set up a body thus constituted as the Governing Body of the Port of London was an absurdity and anachronism in the eyes of every practical man. His contention was that the future constitution of the Conservancy Board would render that body more unsatisfactory still, and it was the desire of the shipowners, by means of the Motion which he now brought before the House, to convert an unmanageable and unpractical into a manageable and practical body by the creation of two statutory committees—one whose business it would be to look after the upper waters of the river and the other whose special duty would be the conservation and improvement of the Port of London—a duty for which it would be directly and entirely responsible. In this proposal he was following the traditions which applied to all other great rivers of the United Kingdom. There was no other river dealt with as the Thames was dealt with under this Bill. What were the difficulties in the way of creating these two statutory committees? He took it that the up-river authorities had no desire that their revenue should be meddled with by authorities connected with the Port of London. Their revenue and expenditure ought to be maintained separately. He was quite sure that those connected with the lower river and the Port of London had no desire that their revenue and expenditure should be mixed up with that of the up river. At the present moment they contended that they were not receiving fair treatment from the Thames Conservancy, and that their revenue ought to be used for the improvement of the Port of London. It appeared that only a fourth of the revenue derived from the shipowners was expended in improving and dredging the river. This was a comparatively simple matter. If the House sanctioned the proposal he ventured to say that clauses could be drawn within an hour which would ensure these separate jurisdictions and authorities, and place upon both committees separate duties and responsibilities, while at the same time they could both meet under the common name of the Thames Conservancy for common interests outside the particular scope of their separate duties. If this Bill remained in its present form, notwithstanding the compromise which was come to on Tuesday last, it would never be a final settlement, and the Conservancy would linger on to a doomed existence until some more efficient instrument could be found to discharge its duties. He did not pretend to know what was in the minds of the Thames Conservancy Board, but he repeated that he was sure this so-called settlement would never be a final one. So far as he was concerned, he did not oppose the existence of the Thames Conservancy Board. What he wanted to do was to give it a more definite authority and enable it adequately to fulfil the great task which devolved upon it. He begged to move—

> "That the Bill be re-committed to the former Committee, and that it be an Instruction to the Committee to insert provisions in the Bill for establishing distinct statutory committees of the Conservancy Board to manage the upper river and the lower river (including the port and harbour), to define the limits within which the jurisdiction of such committees should respectively extend, and to provide for allocating to purposes of the lower river, port, and harbour the income arising therefrom."

Sir D. MACFARLANE (Argyll), in seconding the Motion, said he was satisfied that the attempt to manage the Thames from the Nore up to its source by one body was a practical impossibility. It was a great mistake that the management of the river was not separated into two parts. The Port of London should be under a special commission. He believed it was the case that the lower part of the Thames was being seriously neglected. Therefore, he approved of the idea of referring the Bill back in order that the able Committee might suggest some means by which both parties and interests might be satisfied. His hon. Friend, who was a very great authority on shipping matters, had laid very clearly before the House the enormous extent of the interests involved in the conservancy of the Thames, and had also shown that it was impossible for members from Berkshire and similar counties to understand the requirements of the Port of London. He seconded the Motion in the hope that the Committee would be able to find a solution of the question that would be satisfactory to both parties.

Amendment proposed, to leave out from the word "That," to the end of the Question, in order to add the words "the Bill be re-committed to the former Committee."—*(Sir T. Sutherland.)*

Question proposed, "That the words proposed to be left out stand part of the Question."

*Sir F. DIXON-HARTLAND (Middlesex, Uxbridge) said, the Mover of the Motion had stated that it was not properly discussed on the Second Reading; but the reason was that it had not occurred to the shipowners until long after the Second Reading had taken place to move in the matter as they had done in the last few days. The shipowners presented a Petition against the Bill on the 27th of March; but the question of appointing statutory committees was in no way referred to in it. As a matter of fact, the shipowners did not move in the matter until the Bill had been in Committee for 14 or 15 days, and a very large part of it had been threshed out. He could not help thinking that if these after-thoughts were to be acted upon in such a way as practically to suspend the Rules of the House, a most dangerous precedent would have been introduced. If, after a Bill had been threshed out for 28 days, and after every Member of the Committee had been unanimously in favour of it, the Committee were to have a new proposal of this kind introduced, it would be the end of all Private Bill legislation in the House of Commons. The hon. Member had gone so far as to say that the Thames Conservators had never done any justice to shipowners with reference to the lower part of the river. Was the hon. Member aware that since the shipowners addressed a letter to the Thames Conservancy Board in 1887 the Board had spent no less than £79,000 in dredging the lower part of the river? In regard to the charge that the Conservators had not done their duty generally, had the hon. Member read the evidence given to the various Committees on the subject? Lord Farrer, when giving evidence as a member of the London County Council before Sir Matthew White Ridley's Committee, said, "I think the Conservators have done their very best," and he also stated that, from his knowledge of the Thames Conservators, he was satisfied that they had done everything in their power. Mr. Binnie, who was a great authority, stated that he was surprised that the Conservators had been able to do so much.

SIR T. SUTHERLAND: What is the date of this evidence?

SIR F. DIXON-HARTLAND: The hon. Member will find it on pages 48 and 49 of the Committee's Report.

SIR T. SUTHERLAND: Well, Lord Farrer has expressed the strongest view in favour of dividing the Thames Conservancy into two Boards.

*SIR F. DIXON-HARTLAND said, that Lord Farrer had, at all events, given the evidence he had quoted. The late Deputy Chairman of the London County Council, Mr. Alfred Haggis, who was not at all prejudiced in favour of the Conservancy, stated that the London County Council had no grievance against the Conservancy, and that he could not lay a finger on a single thing in which the Conservancy were not doing their duty. He (Sir F. Dixon-Hartland) could honestly say that there was no body of men who had better done their duty under difficult circumstances than the Thames Conservancy, and he believed that what they were doing was very much appreciated by all classes of the citizens. The hon. Member had said there were not half-a-dozen members of the Board who were at all acquainted with shipping matters. Had the Deputy-Master of the Trinity House no knowledge of shipping matters; had the Admiralty, who had two representatives on the Board, no such knowledge; had the Board of Trade, who had two representatives, none; had the shipowners, the owners of steam-tugs, the dockowners, and wharfingers no knowledge of shipping? As to the remark that nine representatives of the County Councils of the upper river had been added, it was evident that the hon. Member did not know what he was talking about. Those County Councils had four representatives before, and only five representatives were added so as to keep the balance between them and London. He should like to know what London would be like if there were no upper river? It was of the utmost importance that the upper river should be properly protected in the interests of the Port of London. He quite admitted that there were Harbour Boards on the Mersey, the Clyde, the Tyne, the Humber, and the Ribble; and if these cases were looked into, it would be found that they were not at all analogous to that of London. The point for the House to consider was that if the Bill were sent back again to the Committee, it would be killed by effluxion of time, as it would be impossible for it to get through all its stages before the end of the Session. The Bill contained 308 clauses, and he believed that a very large number of these clauses would have to be altered if the proposed Instruction were agreed to. The Bill would go through if this Instruction were refused, and it would certainly be killed if the Instruction were agreed to. He appealed to the House not to virtually throw out on its

Third Reading a Bill which had been brought in by order of the House, which had been most carefully threshed out by the Committee, and which, if carried, would go a long way towards consolidating all the questions relating to the Thames. If the hon. Member had a question to raise there was nothing to prevent him bringing in a Bill in another Session in accordance with his view; but it certainly was not fair, at this stage of the Bill, to attempt to override the Standing Orders.

*MR. DODD (Essex, Maldon) said, he had not the slightest hesitation in voting against decisions of Committees whenever he thought Committees had arrived at wrong decisions. He was not in any sense awestruck by the sacredness of the decisions of Committees; nor did he attach any great weight to the argument they so often heard that the Committee was a strong Committee. He had noticed that whenever any question about a Committee was raised, that Committee was always a strong one. He did not allow the imposing spectacle they had on a previous occasion of all the strong men on this strong Committee rising to impress him too much. It had been said that there was only one opinion in the Committee with regard to this Bill. He had no doubt that was the case, and he had not endeavoured to investigate whose opinion it was. He had looked at the Bill, which contained a very large number of clauses, and had satisfied himself that if the proposed Instruction were carried, the proposed Bill would be killed. Under these circumstances, if the provisions of the Bill were of any value the House ought not to pass the Instruction. The hon. Member had said that the Bill added to the Conservancy Board a certain number of politicians on one side or the other, and that politicians would not be of the slightest use on the Board. Yet the hon. Member came to a House composed of politicians, and asked them to override the decision of the Committee which had heard all the circumstances of the case. He (Mr. Dodd) had no prejudice against politicians, but he thought that those who had heard the evidence and considered all the circumstances were more likely to be right than were the general body of Members. The hon. Member proposed to instruct the Committee to insert provisions in the Bill for establishing distinct statutory committees of the Conservancy Board to manage the upper and lower river. This might be right or wrong; but it would certainly require a great deal of consideration, and the House was not now in a position to give it that consideration. The decision with reference to the other part—the financial part—of the Instruction must depend upon a mass of details which the House had not in its possession and which the Committee could not have except after a considerable lapse of time, and practically long after the present Session had been concluded. If the matter were left alone the Bill would go through, and something would be done which would be of use, at any rate, for some period. He honestly thought that the Committee were absolutely right in their decision, and he hoped the House would not accept the Instruction.

*SIR A. ROLLIT (Islington, S.) said, that when the hon. Member (Sir T. Sutherland) brought this subject before the House recently he (Sir A. Rollit) felt it his duty to vote for the Instruction, and he very much regretted that he was unable to support the hon. Member on the present occasion. He certainly did not agree with the statement that had been made that the hon. Member knew nothing about that matter. On the contrary, he did not think there was in the House a man more capable of representing the great shipping interests of the country and of pointing out the importance of making the access to the Port of London as good as possible. When he heard it said that there was no analogy between London and other ports——

SIR F. DIXON-HARTLAND said, What I said was that there was no analogy between the Acts which governed those ports and that which governed the Port of London.

SIR A. ROLLIT said that the difference between London and other ports was that, whilst in other ports, both in this country and abroad, the authorities were doing their best to improve the means of access, in London the port was being neglected. Such obstacles as the hon. Baronet had referred to were utterly at variance with the interests of the nation. He quite sympathised with what the hon. Member for Greenock had said about having so many representatives of the Upper Thames on the Board. If the Conservancy Board of the Humber had amongst them the representatives of the small tributaries of the Ouse and the Trent, he could quite conceive that it would not be advantageous to the shipping interests of the Humber. The House, however, had to bear in mind that it had ordered this Bill to be brought in, and that if it were not passed the settlement of the question would go into other hands. Though he quite accepted what the hon. Member had said, to the effect that his object was not to wreck the Bill, he was very much afraid that the carrying of his Instruction would have that effect. The Bill would accomplish a great deal, although it did not give adequate representation to the shipping interest. The £79,000 which it was said had been spent for a series of years over the improvement of the lower river was utterly incomparable with what was being done in one year or half a year in the Mersey and other estuaries and rivers for the purpose of removing obstacles to the navigation. Anyone who knew how Hamburg and Antwerp had diverted traffic that used to come to English ports might also know how much was being done to give better access to those important ports, as in straightening the River Schelde by cutting off arms of the river and the like. He believed that at a very early period the Government must appoint a Commission or a Committee to take this matter in hand, and see that the interests of the great Port of London were properly safeguarded. Much had been said about the Committee, and he thought the House ought as a general rule to respect the decisions of Committees. He would point out, however, in reference to the constitution of the Committee on this Bill that all its Members were more or less representatives of inland interests. That they gave the greatest attention to the subject, and brought great ability to bear on it was unquestionable, but he did not see on the Committee the name of a representative of any great port or of anyone having special knowledge of conservancy matters. In part the Committee carried out the wishes of the hon. Member by increasing the area of the duties of the Conservancy. Though they had not seen their way to fulfil all reasonable requirements, yet to destroy the Bill would be unjust to the Conservancy, and would not ultimately, perhaps, be in the interest of the object the hon. Member had in view. He hoped the hon. Member would bring this matter before the House until the just interests of London, from a commercial and shipping point of view, were attended to, and in that effort—though not on this occasion and at the late stage of this Bill—he (Sir A. Rollit) would be able to support him.

Mr. JACKSON (Leeds, N.): As a Member of the Committee, I desire to say a few words on this Motion. I confess I am a little surprised that the hon. Member should have selected this opportunity for bringing forward such a Motion. I can only suppose that it is entirely an after-thought, because I noticed in his speech when he moved the Instruction to the Committee, which was intended to confer on the Conservancy Board enormously larger powers than any they have hitherto had, there never was a single word in his speech or even a suggestion that there should be statutory committees at all. The hon. Gentleman the Member for Argyllshire, who seconded the Motion, occupies quite a unique position, because, although I cannot say he was a Member of the Committee, I cannot say that he was not a Member of the Committee. As a matter of fact, he was a Member of the Committee for one portion of the Bill, though he was not a Member when this portion of the Bill was dealt with. We all, I am sure, regret the loss of his services, and particularly the cause which kept him away. But I am a little surprised, under these conditions and in his position, that he should have found fault with the Committee for not having adopted statutory committees, because the question was before the Committee and was discussed at great length; therefore, the hon. Member who is supporting the Motion, I think I am justified in saying, is condemning the Committee——

Sir D. MACFARLANE: I was not aware that this question had arisen before the Committee, or that evidence was taken on it.

Mr. JACKSON: The House must forgive the hon. Member for having seconded the Motion under such condi-

QUESTIONS.

WELSH BURIAL GROUNDS.

Mr. STANLEY LEIGHTON (Shropshire, Oswestry): I beg to ask the Secretary of State for the Home Department whether he can inform the House what is the number of the non-parochial burial grounds in Wales attached to chapels or belonging to the various religious denominations; and, if not, whether he will cause a Return to be made of them; and whether the provisions of the Bill before the House for vesting in the Local Authorities the burial grounds attached to churches will apply equally to burial grounds attached to Dissenting chapels?

The SECRETARY of STATE for the HOME DEPARTMENT (Mr. Asquith, Fife, E.): In reply to the first paragraph, the only authoritative information on the subject is contained in the Return entitled "Population and Burial Places, England and Wales," presented on June 12th, 1877, and I must refer the hon. Member to the figures given in the summary on page 467, which could not be comprised within the reasonable limits of an answer to a question. If the second paragraph relates to Clause 6 of the Established Church (Wales) Bill, my answer must be in the negative.

SMALL HOLDINGS IN SCOTLAND.

Mr. SEYMOUR KEAY (Elgin and Nairn): I beg to ask the Secretary for Scotland, in the case of the ten County Councils who received applications for land under Section 5 of the Small Holdings Act, but who declined to put the Act into operation, whether he will state the number of applications thus received, and the amount of land applied for; whether the inquiries prescribed by the same section of the Act were publicly held; whether evidence was taken and record kept of the proceedings; and from whom were the 86 acres purchased which have been acquired by the County Council of Ross and Cromarty; where are they situated; and what price was paid for them?

The SECRETARY for SCOTLAND (Sir G. Trevelyan, Glasgow, Bridgeton): In Stirling and Renfrew there were a few applications, not under Section 5, which were fully inquired into. In Orkney there was only one application in respect of which no inquiry was held, in view of the general recommendation of the Small Holdings Committee that the demand for holdings did not justify the Council in putting the Act into operation. In Kirkcudbright one application was received for four acres of land; in Roxburgh four applications, about 138 acres being wanted on lease, and about 30 acres to purchase; in Fife four applications, in three of which two to three acres, and in one 30 acres were applied for; in Bute ten applications, in respect of a total of about 48 acres; in Sutherland 46 applications, but the quantity of land was not always specified; in Elgin two applications, in respect of about 25 acres; and in Argyll, 349 applications in respect of pieces of land varying from two to 60 acres. In the counties of Kirkcudbright, Roxburgh, Elgin, and Argyll, the inquiries prescribed by the Act were publicly held, evidence was taken, and a record kept of the proceedings. In Fife, Bute, and Sutherland, inquiries were duly advertised, applications reported upon by their respective Small Holdings Committees, and Minutes kept of the proceedings; but in Fife no evidence was taken in consequence of the small demand for land; in Bute no public inquiry was held, as the circumstances of the applicants were well known; and in Sutherland, where there was a public inquiry, the petitions were remitted to the proprietors, who replied that there was no land available for breaking up into small holdings. The 86 acres acquired by the County Council of Ross and Cromarty are situated at Knockrast, in the parish of Kiltearn, and were bought at auction for £1,175.

VOLUNTEER LONG SERVICE MEDAL.

Colonel HOWARD VINCENT (Sheffield, Central): I beg to ask the Secretary of State for War if, having regard to all the circumstances of the case, the personal production of a verified certificate of discharge, after 20 years' efficient service in the Volunteer Force, and proof of identity, may be held to be sufficient qualification, other things being suitable, to justify the actual Commanding Officer of the regiment in which the applicant formerly served to recommend him, although not on the rolls for 1st January 1893, for the long service medal?

*SIR F. DIXON-HARTLAND: At the same time, may I ask the right hon. Gentleman if a War Office certificate of 21 years' efficient service, without intermission, will be deemed a satisfactory proof of service for Volunteers' long service medals to be distributed?

*THE SECRETARY OF STATE FOR WAR (Mr. CAMPBELL-BANNERMAN, Stirling, &c.): As I stated in the Debate on Army Estimates, I have this subject under consideration, and due weight shall be given to the suggestion of the hon. Member for Sheffield. This answer will also apply to the question which stands in the name of the hon. Baronet the Member for Uxbridge.

THE COLONIES AND IMPERIAL DEFENCE.

COLONEL HOWARD VINCENT: I beg to ask the Under Secretary of State for the Colonies if he is now able to fulfil his promise and inform the House what has been the capital expenditure incurred by Canada, Australasia, New Zealand, Cape Colony, and Natal during the past 20 years in the erection and armament of fortifications, ships of war, and other land and sea defences; and what is the annual expenditure to which they subject themselves in and about the maintenance of such defences, and the pay, equipment, and training of regular and auxiliary soldiers and sailors?

THE UNDER SECRETARY OF STATE FOR THE COLONIES (Mr. S. BUXTON, Tower Hamlets, Poplar): I have endeavoured to obtain the information desired by the hon. and gallant Member, but I must warn him that I cannot give an exact and categorical answer to his question, for the information at our disposal bearing on the question varies considerably from colony to colony, and does not for the most part go back as far as 20 years. But I may state in round figures that within the last 20 years the Australasian Colonies, including New Zealand, alone have spent at least £3,000,000 in the erection and armament of fortifications, and the Cape Colony £47,000; the total expenditure of Canada, the Australasian Colonies, Cape Colony, and Natal on defence and defence forces for the 10 years ending 1892 was not less than £11,700,000, and their total annual ordinary expenditure at the present time is about £1,200,000.

MR. ARNOLD-FORSTER (Belfast, W.): If the hon. Gentleman grants a Return will he add to it the amount spent on corresponding services by the United Kingdom?

MR. S. BUXTON: I do not propose to give a Return.

RAILWAY PASSES FOR MILITIAMEN.

MR. DIXON (Birmingham, Edgbaston): I beg to ask the Secretary of State for War whether his attention has been called to the case of George Henry Harvey, a Militiaman who was recently arrested at Droitwich, and imprisoned, for travelling without a ticket; whether he is aware that Harvey was on his way to join his regiment at Worcester; that he had lost his military warrant; and that he was not allowed to go on to Worcester, where he could have been identified; and whether the War Office will take steps to prevent similar incidents in future?

*MR. CAMPBELL-BANNERMAN: The rule is that a Militiaman is served with a notice paper requiring him to attend the training of his regiment, but a travelling warrant is not issued with the notice, as the men are only entitled to travelling expenses within the limits of the county. On the notice, however, is a printed instruction showing how the man is to obtain a pass if he has no funds from which to pay for his journey. Harvey did not act upon this instruction, but travelled by railway without a ticket, and on the journey lost the training notice, which would have established his identity. The railway authorities then gave him into custody. On the whole, the present system has worked satisfactorily, and as the troubles of the man referred to arose from his own neglect, no sufficient cause is seen for making an alteration.

ARMY BOOTS.

CAPTAIN NORTON (Newington, W.): I beg to ask the Financial Secretary to the War Office whether the boots now supplied to the Army by means of a yearly contract give general satisfaction; and who is responsible for the proper carrying out of the contract for Army boots, and how are they passed?

THE FINANCIAL SECRETARY TO THE WAR OFFICE (Mr. WOODALL, Hanley): The boots that are passed for the Army under the present contracts do give satisfaction. The Director of Clothing is the officer responsible that the conditions of the contract are duly carried out; and the boots are only passed after being "severely" examined by experts under the Inspector of Boots.

METROPOLITAN POLICE BOOTS.

CAPTAIN NORTON: I beg to ask the Secretary of State for the Home Department whether he will have a copy of the conditions of the contract for the supply of boots for the Metropolitan Police furnished to him; who is the Receiver of Metropolitan Police, what is the amount of his salary, and by whom was he appointed; who is the Examiner, what is the amount of his salary, and by whom was he appointed; upon what grounds he bases his non-admission of the statement that there has been marked dissatisfaction throughout the force for many years with respect to the boots supplied; and, whether he will take steps to hasten the inquiry now said to be taking place in connection with the dissatisfaction as regards these boots, and give immediate publicity to the result of the inquiry?

MR. ASQUITH: I have already informed my hon. Friend that he can see a copy of the contract for the supply of boots for the Metropolitan Police any day that it is convenient for him to call at the Home Office. The Receiver of Police is under Section X. of the Act 10 Geo. IV., cap. 44, appointed by Her Majesty. The present holder of the office is Mr. Pennefather. The salary attached to the office is £1,200 a year. The present Examiner, Mr. Powell, was appointed by the late Home Secretary on the recommendation of the Receiver of Police. The remuneration is, I am informed, a penny per pair of boots examined, which includes all travelling and other expenses. The assurances which I have received from the Commissioner and Receiver of Police give me very good ground for believing that the men are not dissatisfied with the present contract. The question of the boot supply is before the Commissioner, who thoroughly appreciates its importance; but, as I have already stated, the contract has three years to run, and cannot be put an end to, even if it were thought to be desirable; but I am not to be understood as admitting that these complaints are well founded.

CAPTAIN NORTON: Will the right hon. Gentleman supply me with a copy of the contract? I have no desire merely to see it. I want to take possession of it.

MR. ASQUITH: No. But the hon. Member can see it.

CAPTAIN NORTON: Shall I be permitted to make a copy of it?

MR. ASQUITH: I will consider that.

ARTILLERY PRACTICE ON THE FIRTH OF CLYDE.

SIR C. CAMERON (Glasgow, College): I beg to ask the Secretary of State for War whether he has yet received the Report of the Board of Officers appointed to inquire into the circumstances under which a steamer was struck and seriously injured by a 64-pound shell, fired by a company of the Argyll and Bute Volunteer Artillery during practice on the 18th of May last; whether it is proposed to compensate the owners of the steamer for the damage sustained; and whether, in view of the danger arising from the deflection of elongated projectiles by contact with waves, and consequent danger to shipping in crowded waters like the Firth of Clyde, he proposes to issue any new rules for the regulation of Artillery practice over such waters?

*MR. CAMPBELL-BANNERMAN: I have received the Report on this accident, which appears to have been of a most unlooked-for character, but which, fortunately, had very trifling results—a cracked plate in the steamer's side and a small hole, which was stopped with a carrot. The War Office will consider any claim made for cost of repairs. The question of how far the angle of reputed safety should be enlarged, in view of this curious case of ricochet, is under consideration.

FROZEN MEAT SUPPLIES AT GIBRALTAR.

MR. COLSTON (Gloucester, Thornbury): I beg to ask the Secretary of State for War whether Mr. Cuby undertook to erect freezing chambers at Gibraltar, from plans approved by the Inspector General of Fortifications, for the purpose of supplying the garrison and public with frozen meat; whether an agreement was drawn up by the Governor of Gibraltar, under instructions from the War Office, on the faith of which Mr. Cuby made all arrangements, at considerable expense, for the erection of the necessary buildings; whether the War Office subsequently inserted a clause in the agreement reserving to themselves the right to supply the public out of stores of their own; and whether it is in accordance with Military Regulations for the public to be supplied directly or indirectly from Government stores?

MR. CAMPBELL-BANNERMAN: Mr. Cuby is a private individual who is desirous of erecting a freezing chamber at Gibraltar from which frozen meat might be supplied to the civil population and possibly to the garrison of Gibraltar. His plans were approved by the War Office, but the approval was subject to the completion of an agreement, and Mr. Cuby objects to a clause in it which enacts that the contractor to the garrison, who has the use of the Government freezing chamber, may store meat in that chamber, over and above the garrison supply, for sale to the civil population. It is considered that this is an essential condition as tending to cheapen the Government supply, and to encourage the introduction of the new supply of frozen meat at Gibraltar.

BEHAR CADASTRAL SURVEY.

MR. KNATCHBULL-HUGESSEN (Kent, Faversham): I beg to ask the Secretary of State for India whether Lord Elgin and the Government of India, in their review of the last Annual Report of the Survey Department, censures Sir Charles Elliott and the Government of Bengal for the excessive cost of the initial operations of the Behar Cadastral Survey; what is the actual cost, so far, of those operations; how far is this in excess of the estimated cost, and what proportion does it bear to the probable total cost; whether the Government of Bengal will bear the burden of any costs incurred by them in excess of their estimate; and what decision has been arrived at as to the incidence of the costs generally?

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): In reply to the first question, the Government of India, in their review, say—

> "The cost rate (of the survey) in Behar is still above the level which it is hoped will be reached when the subordinates have had further practice and experience."

I do not regard this statement as a censure on Sir C. Elliott and the Government of Bengal. According to the Bengal Director's Report, of which a Government review was published in *The Calcutta Gazette* of the 6th June, 1894, the expenditure on the Behar Cadastral Survey and Record of Rights has been—from the beginning till 30th September, 1893—District Mozufferpore, Rx.19,252; Districts Sarun and Chumparun, Rx.14,306; total, Rx.33,558. I cannot state precisely what proportion this amount may bear to the total cost that will be incurred. It is expected that the total cost of the operations in North Behar will not, in the end, exceed the estimate of eight annas per acre, given at page 151 of the Parliamentary Paper No. 188, of 1892. I am still in correspondence with the Government of India regarding the shares in the cost to be borne by the Government Treasury, the zemindars, and the ryots respectively.

NAVAL CONSTRUCTION.

MR. ARNOLD-FORSTER: I beg to ask the Secretary to the Admiralty when it is anticipated that the construction of battleship No. 4 will be commenced; and if he can state in what yard it is proposed to carry out the work?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): This battleship is the last of seven included in the Estimates for commencement during the present financial year. At page 206 of those Estimates it is stated that she is to be laid down at Chatham. The time will be early in 1895.

INSANITATION IN THE FINCHLEY ROAD.

MR. WEIR (Ross and Cromarty): I beg to ask the President of the Local Government Board whether he will take steps to require the newly-built shops and premises on the Grand Parade, Finchley Road, N.W., to be put in a sanitary condition?

THE PRESIDENT OF THE LOCAL GOVERNMENT BOARD (Mr. SHAW-LEFEVRE, Bradford, Central): The Local Government Board have no jurisdiction in the matter referred to. If the premises are in such a state as to be a nuisance or injurious or dangerous to health, the Sanitary Authority, or on their default the London County Council, can take proceedings to secure the abatement of the nuisance.

ARDCHATTAN EPISCOPAL SCHOOL.

SIR D. MACFARLANE (Argyll): I beg to ask the Secretary for Scotland if an Inspector recently visited the Ardchattan Episcopal School; and if he can state the substance of the Inspector's Report upon the same?

SIR G. TREVELYAN: It is the case that the Inspector has recently visited Ardchattan Episcopal School, with a view to inquire as to the attendance. He reports that the attendance has considerably increased; but he has not yet made his Annual Report on the general work of the school, and it may be well to postpone further consideration of the case until that is received.

GOVERNMENT ADVERTISEMENTS.

MR. HANBURY (Preston): I beg to ask the Secretary to the Treasury by whom the advertisements on behalf of the various Departments are distributed among the newspapers; and on what principle they are so distributed?

THE SECRETARY TO THE TREASURY (Sir J. T. HIBBERT, Oldham): In pursuance of a decision of the late Government in 1888, advertisements on behalf of the various Government Departments are distributed among the newspapers in accordance with instructions given by the Parliamentary heads of those Departments, each of whom is responsible for the choice of newspapers for the purpose, and for the principle on which they are chosen, due regard being had to economy and publicity.

CUMBERLAND ASSIZES AND SESSIONS.

MR. J. W. LOWTHER (Cumberland, Penrith): I beg to ask the Secretary of State for the Home Department whether he is aware that at the last Midsummer Quarter Sessions of the Peace for the County of Cumberland, both the Grand Jury and the whole of the Common Jury Panel were summoned to attend at Carlisle, although there were no prisoners for trial by reason of the fact that the Assizes preceded the Quarter Sessions by a day, and that Her Majesty's Judge of Assize had cleared the gaol; whether the dates for the holding of Quarter Sessions are fixed by Act of Parliament; whether the dates for the holding of Assizes are fixed by the Home Secretary; whether it would be possible to dispense with the attendance of such a large number of farmers and yeomen, at a particularly busy time of the year in the hayfield, when it becomes evident that there is no probability of their services being required; and with whom, if at all, does such dispensing power rest?

MR. ASQUITH: The Commission days of Assizes are fixed by the Judges in accordance, so far as may be, with a scheme issued by Order in Council. Quarter Sessions are fixed by the Justices within the limits prescribed by Statute. This Session an Act was passed enabling Justices to alter the time so as to prevent Quarter Sessions from clashing with Assizes; but the Act only received the Royal Assent on the 1st of June, and was not known to the Justices in time to allow them to make the necessary arrangements in the last Quarter Sessions, and consequently the panel of jurymen was summoned as usual. The difficulty, I hope, is not likely to occur again.

GOVERNMENT MESSENGERS IN GLASGOW.

MR. PARKER SMITH (Lanark, Partick): I beg to ask the Secretary to the Treasury whether the Treasury Minute of 17th February, 1894, as to office-keepers, messengers, &c., applies to Government offices in Glasgow; and, if so, when the recommendations, especially that as to length of leave, will be brought into effect?

Sir J. T. HIBBERT: I am not aware to what Government offices in Glasgow my hon. Friend refers; but if he will kindly furnish me with the particulars, I shall be pleased to inquire into the several cases.

THE EDUCATION DEPARTMENT AND SCHOOL GRANTS.

Viscount CRANBORNE (Rochester): I beg to ask the Vice President of the Committee of Council on Education when the quarterly Return ordered in April last as to the schools from which the Department has threatened to withhold the grant, and which is now due, will be laid upon the Table of the House?

The VICE PRESIDENT of the COUNCIL (Mr. Acland, York, W.R., Rotherham): The Quarterly Return for the three months ended 30th June last has been prepared, and is now being carefully revised, to make sure that it is correct. It will be laid upon the Table of the House in two or three days.

THE CANADIAN CATTLE TRADE.

Mr. CHAPLIN (Lincolnshire, Sleaford): I beg to ask the President of the Board of Agriculture if he is now able to state the results of the special inquiry into the cases of the Canadian cattle suffering from disease and landed at Liverpool on 6th June and 20th May last; whether the services of the right hon. Member for Bury and Dr. Burdon Sanderson in connection with that inquiry are completed; and, if so, what is the conclusion at which he has arrived; and whether he is aware of the great inconvenience which is occasioned to farmers and others engaged in the cattle trade by the prolonged uncertainty as to his decision?

Sir J. LENG (Dundee): At the same time may, I ask the right hon. Gentleman whether, in the inquiry into the recent cases of Canadian cattle suspected to be suffering from contagious pleuro-pneumonia, the lungs were subjected to microscopic examination; whether experts have discovered any bacillus peculiar to contagious, as distinguished from non-contagious, pleuro-pneumonia; whether healthy animals have been inoculated with matter from the lungs of these suspected animals, and with what results; whether any cattle in contact with those from which the lungs were taken had any symptoms of infection; and whether any reports have been received, since these cases occurrred, of cases of contagious pleuro-pneumonia in Canada or in the United Kingdom?

Dr. FARQUHARSON (Aberdeenshire, W.): Could not the right hon. Gentleman remove the restrictions so far as store cattle from Canada are concerned?

The PRESIDENT of the BOARD of AGRICULTURE (Mr. H. Gardner, Essex, Saffron Walden): Perhaps my hon. Friend the Member for Dundee will allow me at the same time to answer the question on this subject which he has put on the Paper. I very much regret any inconvenience which may have been entailed upon farmers and others by the action I have been obliged to take with regard to the landing of cattle from Canada, but I may remind the right hon. Gentleman that under the law as it stands some uncertainty must of necessity from time to time exist. With regard to the first portion of the question, I am glad to be able to say that, as far as I can see, all the necessary evidence has now been taken as to the morbid appearances present in the lungs of the cattle to which the right hon. Gentleman refers, and I hope that I may shortly be able to lay upon the Table of the House a copy of that evidence and also a Minute embodying the conclusions at which I may arrive thereon. I think that my hon. Friend the Member for Dundee will find that the first three paragraphs of his question are fully dealt with in that evidence and in the Minute to which I have just referred; and in answer to the remainder of his question I may say that no cattle forming part of the cargoes in which disease was detected were found to be affected other than those referred to, and that no reports have been received such as those suggested. I am sorry to inform my hon. Friend the Member for West Aberdeenshire that there does not seem to be any prospect at present of my being able to dispense with the normal statutory requirement of slaughter at the port of landing in the case of cattle imported into this country from Canada.

trade, is advisable, the Secretary of State will reconsider his refusal to assent to the suggestion of the Premier of Cape Colony that a proviso should be inserted in the Agreement with the British South Africa Company that no higher duties than at present or protective duties should ever be levied on British goods in Matabeleland and Mashonaland, whatever change may be made in course of time as to foreign goods?

Mr. S. BUXTON: As soon as the proceedings of the Conference are reported to the Secretary of State the resolutions passed will receive the most careful consideration of Her Majesty's Government. The Secretary of State remains of opinion that it is undesirable to raise large questions of fiscal policy on a side issue in the manner that was proposed by the British South Africa Company.

Colonel HOWARD VINCENT: Does the Secretary of State withdraw his Despatch?

Mr. S. BUXTON: Certainly not.

Colonel HOWARD VINCENT: He maintains it, then. I beg to ask the Chancellor of the Exchequer when the Vote for the Colonial Secretary's salary will be taken?

The CHANCELLOR of the EXCHEQUER (Sir W. Harcourt, Derby): I hope very soon.

Colonel HOWARD VINCENT: Can the right hon. Gentleman name the exact date?

Sir W. HARCOURT: It is an engagement for which a day cannot be named just yet.

COMMANDEERING IN THE TRANSVAAL.

Sir E. ASHMEAD-BARTLETT (Sheffield, Ecclesall): I beg to ask the Under Secretary of State for the Colonies whether British subjects in the Transvaal are now being commandeered for supplies of money and goods, with no fixed assessment for such commandeering but what is arbitrarily settled by the Boer Field Cornet in command; and what reply has been made to the protest of the British Government?

Mr. S. BUXTON: As far as I understand the law, it is as follows: There is no "fixed assessment." The assessment is made by a standing commission in each hamlet or country division, consisting of the Field Cornet and two burghers of the hamlet. The assessment is to be fairly and proportionately made, according to the means of the person commandeered, the levy varying from a minimum of £1 to a maximum of £15. There is a right of appeal to the Council of War, and no contribution appealed against can be actually levied until the decision of the council is given. In regard to the last question, we have not yet received any further reply.

THE ACCIDENT IN A LANARKSHIRE MINE.

Mr. CALDWELL (Lanark, Mid): I beg to ask the Secretary of State for the Home Department whether his attention has been called to an accident which took place at Holm Farm Pit, Lanarkshire, on 27th June last, whereby three men, Edward Brannan, William Stevenson, and Matthew Corbett were killed; and whether he will order a public inquiry into the matter?

Mr. ASQUITH: Some delay has been caused in this case owing to the absence of the principal witness in Ireland. The matter is still under the consideration of the Crown Counsel, and perhaps my hon. Friend will repeat his question.

Mr. CALDWELL: On Monday.

LEAFLETS ON AGRICULTURE.

Mr. HEYWOOD-JOHNSTONE: I beg to ask the President of the Board of Agriculture if he has yet been able to make arrangements for the leaflets issued by the Board being obtainable at rural post offices?

Mr. H. GARDNER: I am glad to be able to inform the hon. Member that the Postmaster General has readily consented to the proposal to give facilities for the gratuitous distribution of special leaflets issued by the Board of Agriculture through rural post offices, and that arrangements are now being made for the general exhibition of lists both of the leaflets and of the larger publications of the Board.

THE DREDGING OF THE MEDWAY.

Mr. KNATCHBULL-HUGESSEN (Kent, Faversham): I beg to ask the Civil Lord of the Admiralty whether his attention has been drawn to the fact that, owing to the peculiar zigzag form of the River Medway, it cannot be made deeper, as what is taken out by dredging on one tide is silted up by the next; and, if this is so, whether he will consider the expediency of lengthening the docks at Sheerness, so as to prevent the necessity which now exists of vesels going down the Medway to Chatham for repairs?

MR. E. ROBERTSON: The dredging of the River Medway to deepen the approach to the entrance locks of the basins is proceeding satisfactorily. A considerable portion of the channel has been deepened, and it is not the fact that what is taken out by dredging on one tide is silted by the next. There is no present intention of lengthening the docks at Sheerness.

MERCHANDISE MARKS (CUTLERY) BILL.

MR. STUART-WORTLEY (Sheffield, Hallam): I beg to ask the Secretary to the Board of Trade when he proposes to convene the Select Committee on the Merchandise Marks (Cutlery) Bill?

THE SECRETARY TO THE BOARD OF TRADE (Mr. BURT, Morpeth): The Bill referred to is not promoted by the Board of Trade, and I do not consider that the duty of convening the Select Committee is one that falls upon me.

MR. STUART-WORTLEY: I would like to ask the hon. Gentleman whether three weeks have not now elapsed since the Committee was nominated on the motion of the Government themselves; whether the Government did not acquiesce in the Second Reading of this Bill after debate; whether the Government did not also discriminate in favour of this Bill, by impeding of another Bill of like object; and if the Secretary to the Board of Trade, being a Member of the Committee, is not responsible for convening of the Committee, who is?

MR. BURT: It is quite true that the Government did not object to the Bill, but that is a very different thing from taking the responsibility for it. I have already said it is not the duty of the Government to convene the Committee, and it is for the hon. Gentleman to find out whose duty it is.

THE PROPOSED NEW POST OFFICE FOR WOLVERHAMPTON.

SIR A. HICKMAN (Wolverhampton, W.): I beg to ask the Secretary to the Treasury whether a Petition has been received by the Lords of the Treasury from the Corporation of Wolverhampton, setting forth that the erection of a new general post office in that town was decided to be necessary in the year 1891, and that the purchase of land for the purpose was completed in 1892, but that nevertheless the buildings had not been commenced?

SIR J. T. HIBBERT: I am very sorry that the erection of the new post office should have been delayed. As intimated in the reply sent to the Memorial of the Corporation, the delay has not been caused by any disregard of the postal convenience of the borough. It has, in fact, been due to the financial exigencies of the year. Orders have, however, been given for the preparation of the plans to be proceeded with at once, but they will require some months for completion, so that I fear it will not be possible to commence the works before the close of this year. They will be pushed on so as, if possible, to make a beginning during the winter months.

SCOTTISH POLICE PENSIONS.

MR. PAUL (Edinburgh, S.): I beg to ask the Secretary for Scotland whether he has received a Memorial from the City Police of Edinburgh, praying that as regards pensions the Scottish police may be put on the same footing as the English; whether it is the fact that an English constable may retire with two-thirds of his pay after 25 years' service, while a constable in Scotland must serve 34 years for the same pension, the contribution of both to their respective pension funds being identical; whether in Scotland a constable may not join the force after he is 25 years old, nor leave it with a pension before he is 55, whereas in England there is no limit of age at all, but only a limit of 25 years' service; whether in England a constable incapacitated by infirmity may receive a pension after 15 years' service, whereas in Scotland the period in such cases is 20 years; whether the Inspector of Constabulary for Scotland has reported in favour of removing these and other discrepancies between the police in the two countries; and whether the Government will take steps to remove them?

MR. HUNTER (Aberdeen, N.): Before the right hon. Gentleman answers that question, I should like to ask him whether it is not the fact that the scale of pensions in Scotland was settled by a Select Committee under the late Government, and that under that settlement the cost to the people of Scotland is only £40,000 a year, whereas the other scheme would have cost £60,000 a year in addition to the Government grant?

SIR G. TREVELYAN: The facts as stated by the hon. Member are perhaps sufficiently accurate, though, on reference to the Schedules in the respective Acts, I find that the English scales in regard to pension are not so favourable as he represents. My hon. Friend is quite right in saying that the provisions of the Police (Scotland) Act, 1890, were fully considered and approved by a Select Committee of this House, which (with one exception) was entirely composed of Scottish Members. No doubt the general effect of the decision of that Committee was in the direction the hon. Gentleman states. I have received the Memorial referred to, and others from various police forces in Scotland, but none from the Police Authorities themselves, who are also interested parties in the question of pensions. I am unable, therefore, to hold out any present prospect of legislation on the subject.

LIBRARY COMMISSIONERS.

MR. MACDONALD (Tower Hamlets, Bow): I beg to ask the President of the Local Government Board whether Library Commissioners, or other similar bodies of Commissioners nominated by London Vestries, necessarily retire from office when the new Local Government Act comes into operation?

MR. SHAW-LEFEVRE: I am advised that the Library Commissioners nominated by the London Vestries do not necessarily retire from office when the Vestries are elected under the new Local Government Act.

A STATUE OF OLIVER CROMWELL.

MR. EVERETT (Suffolk, Woodbridge): I beg to ask the First Commissioner of Works whether he can arrange to add a statue of Oliver Cromwell to those of the other historical personages whose statues now enrich the precincts of the House?

MR. DARLING: Before this question is answered I would like to ask the right hon. Gentleman whether the statue of this eminent man is omitted from the roll of other statues on the ground that we learn he was an owner of race horses?

*MR. H. GLADSTONE: The statues erected at the public expense in the Palace of Westminster were, generally speaking, selected in pursuance of recommendations by the Fine Arts Commissioners. In their Fourth Report is a list of distinguished men recommended for selection by a committee of that body, who included Cromwell in a separate schedule of names for which they were not unanimous. William III. was put in the same category, but his statue has since been placed in Westminster Hall. Probably hon. Members would be glad to see a statue of Cromwell, equestrian or otherwise, within or in the neighbourhood of the House. There is no money at present available for this purpose, but I shall be glad to consider the matter.

ASSISTANT WARDERS IN PRISONS.

MR. W. LONG (Liverpool, West Derby): I beg to ask the Secretary of State for the Home Department whether he is now able to make any announcement with regard to the position of the assistant warders in prisons?

MR. ASQUITH: This matter has received my careful consideration, but I am unable to press the Treasury to do more than they have already done, when they had before them the recommendations of the Departmental Committee.

BANKRUPTCY PROCEEDINGS.

MR. HEYWOOD JOHNSTONE: I beg to ask the Attorney General if his attention has been called to the case of Mr. W. E. Warren, late of Iping Paper Mills, Sussex, who was adjudicated a bankrupt 27th August, 1891, he being at the time detained under certificates as a person of unsound mind; and if the jurisdiction of the Judge in Lunacy under Part IV. of the Lunacy Act, 1890 (relating to the management and administration of the affairs of persons lawfully detained as lunatics), is ousted or superseded by the bankruptcy of a lunatic; if he is aware that no person was appointed by the Court to represent the debtor, in accordance with Rule 271 of the Bankruptcy Acts, 1883 and 1890, and that no order was made to dispense with his public examination; whether the estate of an alleged lunatic is liable to be administered in bankruptcy without anyone being appointed to protect his interests, and without any communication being made to the Commissioners or to the Judge in Lunacy, or to the Lord Chancellor; and if he will take steps to secure that when proceedings in bankruptcy are taken against an alleged lunatic, they shall be brought under the knowledge of the Commissioners or of the Judge in Lunacy?

*THE ATTORNEY GENERAL (Sir J. RIGBY, Forfar): My attention has been called by the question to this case. The hon. Gentleman, I believe, has already been informed by the President of the Board of Trade that no order was made under Section 271 of the Bankruptcy Act in the case. The bankrupt appears to have been for a short time only in the Asylum, and I believe also that no order was made to dispense with the public examination, though he has got his discharge. All the circumstances have been brought before His Honour the County Court Judge, on an application by the bankrupt to cancel the proceedings, and the learned Judge has held that there was no sufficient ground for the application, and that no injustice had been done. With reference to the general question put by the hon. Gentleman in paragraphs 1 and 3, I can answer them generally in the negative. The question of the sufficiency of the provisions contained with reference to persons of unsound mind in the Bankruptcy Act is under the consideration of the Board of Trade. I have no power or jurisdiction to direct the steps suggested in the last paragraph. The matter will be brought again to the attention of the Board of Trade and of the Lord Chancellor.

MR. HEYWOOD-JOHNSTONE: Might I ask if it is any person's business under Rule 271 to apply to the Court to have somebody appointed to represent the lunatic in the bankruptcy proceedings?

SIR J. RIGBY: I am afraid I cannot answer that question without notice.

JABEZ BALFOUR.

SIR E. ASHMEAD-BARTLETT: I beg to ask the Attorney General if he can state whether the papers necessary for the institution of proceedings against those responsible for the conduct of the Jabez Balfour Companies were placed before the Law Officers of the Crown eight months ago?

*SIR J. RIGBY: It appears that the matter of the institution of proceedings referred to was informally brought before the Attorney General at the end of January last, and again on the 17th of April last, on which latter occasion he gave directions which are now being acted upon. No papers have been laid before the Law Officers. It is a question for the Attorney General of the time being, and not for the Law Officers as such.

SIR E. ASHMEAD-BARTLETT: In consequence of the unsatisfactory reply of the hon. and learned Gentleman, I beg to give notice that on the Vote for the Law Officers' salary I shall call attention to the extreme delay and neglect of the Government in this matter.

THE VACANT LORDSHIP OF APPEAL.

MR. D. A. THOMAS (Merthyr Tydvil): I beg to ask the Chancellor of the Exchequer if it is the fact, as stated in the public Press, that it is not intended to fill up the vacant Lordship of Appeal at present, and, if so, why the appointment is delayed?

SIR W. HARCOURT: If the public Press have made such a statement they are mistaken. I believe the appointment is shortly to be made.

THE CIVIL LIST PENSION TO PROFESSOR RHYS-DAVIDS.

MR. BARTLEY (Islington, N.): I beg to ask the Chancellor of the Exchequer whether Professor T. W. Rhys-Davids, who has just been granted the largest Civil List Pension given this year, £200, a sixth of the whole sum granted to literary men and women in necessitous circumstances, is the same person as the Professor of a similar name who was formerly in Ceylon, who is in receipt of a salary as secretary of the Royal Asiatic Society, who is under 50 years of age, and who is starting directly after his proposed marriage on a remunerative lecturing tour in America?

MR. PAUL said, before this question was answered, he should like to ask whether Mr. Rhys-Davids was not one of the greatest living Oriental scholars, and one of the greatest authorities on the history of Buddhism, and whether such studies were not as unremunerative to the individual as they were invaluable to the cause of learning and research?

Mr. BYLES (York, W.R., Shipley) asked whether, if the pension had been granted for Oriental scholarship, there was any impropriety in the holder of it communicating his special knowledge to the public by means of lectures?

Sir W. HARCOURT: Professor Rhys-Davids is one of the most distinguished Oriental scholars in this country, and the pension referred to was awarded to him mainly on this ground. I believe he is secretary to the Royal Asiatic Society, but I have no information as to his salary, or as to the other circumstances mentioned in the question. Civil List pensions are not intended, as the hon. Member appears to suppose, for "literary men and women in necessitous circumstances." The sixth section of the Civil List Act (1 Vict., cap. 2) provides that they may be granted to

> "such persons only as have just claims on the Royal beneficence, or who, by their personal services to the Crown, by the performance of duties to the public, or by their useful discoveries in science and attainments in literature and the arts, have merited the gracious consideration of their Sovereign, and the gratitude of their country."

Mr. BARTLEY: Then I presume that the answer to my question is in the affirmative, and that the Professor is one and the same person? I would ask the right hon. Gentleman whether it is not the fact that practically this bounty has always been given to reward those who were in necessitous circumstances; whether it has never yet been given to persons who are fairly well off and do not require it; and whether there are not a great number of necessitous persons in literature and science to whom this grant would have been of much greater service?

Sir W. HARCOURT: I must answer in the negative every one of these questions. I have never yet heard that the late Lord Tennyson was in necessitous circumstances.

Mr. BARTLEY: I would ask the right hon. Gentleman whether it is not the fact that this Professor is an active member of the National Liberal Club?

[No answer was given.]

Mr. Paul

COUNTY COUNCILS AND LIGHT RAILWAYS.

Colonel HOWARD VINCENT (for Major Rasch): I beg to ask the Chancellor of the Exchequer whether County Councils are empowered without further legislation to borrow money from the Board of Works for light railways; and, if so, under what Act they are enabled to rate the districts thereby benefited?

Mr. SHAW-LEFEVRE (who replied) said: I am not aware of any statutory authority for County Councils borrowing for the purpose of light railways.

EXTON SCHOOL.

Viscount WOLMER (Edinburgh, W.): I beg to ask the Vice President of the Committee of Council on Education whether in 1891 the Education Department required the managers of Exton School, near Dulverton, to build a new class room; whether he is aware that the plans were submitted to and approved by the Department, and no suggestion made by it as to a second door or gallery; that the class room was accordingly built in 1891-2; that after the room was built the Department ordered a second door to be made in it in 1893; and that in 1894 it has ordered a gallery to be built; and whether, in view of the fact that both these demands, which might have been easily and cheaply complied with when the room was building, have now been complied with at greater difficulty and cost, he will take steps to secure that greater foresight be shown at the time of making such demands?

Mr. ACLAND: In his Report for 1891 Her Majesty's Inspector expressed a hope that the managers of this school would provide a class room, and this they at once proceeded to do, in accordance with plans which were approved. In 1893 plans of the school were sent up in connection with certain alterations in the offices, and the demand for a new door was then made. In his Report for this year Her Majesty's Inspector expresses the opinion that a gallery for the infants would be found beneficial, but the managers have not been required to provide one. I do not understand why the new door was ordered last year, and am making further inquiry. I shall let the noble Lord know when I have ascertained the facts more fully.

SCOTCH PRISONS—MAT-MAKING.

MR. QUILTER (Suffolk, Sudbury): I beg to ask the Secretary for Scotland whether he is aware that in Scotch prisons cocoanut mats and mattings are being manufactured by the prisoners for sale to the detriment of free workmen in those trades, a practice which the late Home Secretary put an end to in England; and whether in Perth Prison such manufacture has been increased by the use of machinery, a principle condemned many years ago in the case of Wakefield Prison?

SIR G. TREVELYAN: The Prisons Commissioners for Scotland inform me that no cocoanut mattings are made in Scottish prisons, and no machinery is employed at Perth General Prison. Mat-making has been a prison industry for many years, and is considered by the Prison Commissioners to be a useful industry to teach prisoners, in order that they may be able to earn an honest livelihood on discharge. But the manufactory of mats is not carried on to the detriment of free workmen in Scotland. I understand, however, that the whole question of prison labour is under the consideration of a Committee recently appointed by the Home Secretary to inquire into the administration of Prisons in England, and, before considering whether any change should be made, I shall await the recommendation of that Committee.

MR. QUILTER: Are any cocoanut mats or mattings made for sale in any Scottish prisons?

SIR G. TREVELYAN: In a letter I have received to-day I am informed that no cocoanut mats are made in Scottish prisons. Whether other kinds of mats are sold I do not know, but it is not done to the detriment of workmen.

ORDER OF THE DAY.

FINANCE BILL.—(No. 303.)

CONSIDERATION. [FOURTH NIGHT.]

Bill, as amended, further considered.

Clause 5.

MR. BYRNE (Essex, Walthamstow) rose to move, in page 4, line 3, after "death," insert—

> "If any property settled by a parent upon a son or daughter and the issue of such son or daughter reverts on the death of the deceased (whether by operation of law or otherwise) to the settlor, Estate Duty shall not be payable on such death in respect of such property."

He said, this matter was discussed shortly on the Committee stage, and on the 7th June last the Chancellor of the Exchequer was good enough to say he would consider the matter. He did not know whether the right hon. Gentleman had yet had an opportunity of doing so. Suppose property was settled by a father upon a son or daughter, and the issue of the marriage, and it should happen that the son or daughter died during the lifetime of the parent who settled the property without leaving any issue, the property would revert to the settlor. Under these circumstances, it did not seem fair or reasonable that duty should be payable, inasmuch as the same life would be in being as at the time when the settlement was made, and duty would be payable on his death. In the Succession Duty Act where the predecessor and successor were the same person an exemption was accorded in a similar case to this. If the settlement had really failed altogether, and the property reverted to the settlor, it was only reasonable that in that case no duty should be payable until the settlor died. He begged to move the Amendment.

Amendment proposed, in page 4, line 3, after the word "death," to insert the words—

> "If any property settled by a parent upon a son or daughter and the issue of such son or daughter reverts on the death of the deceased (whether by operation of law or otherwise) to the settlor, Estate Duty shall not be payable on such death in respect of such property."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

*SIR J. RIGBY was understood to say that in the case put by the hon. and learned Gentleman, where the predecessor and successor were one and the same person, he did not pay the duty, but they did not consider that the Estate Duty they now proposed to levy was in any way analogous to this case of the Succession

Duty. The meaning and intention of the Act was to make this duty analogous in its main features to the Probate Duty.

Mr. GRANT LAWSON (York, N.R., Thirsk) said, the Amendment was only a very small instalment of the justice which had been promised in this matter on two occasions during the passage of the Bill. On the 5th of June his right hon. Friend the Member for West Bristol proposed an Amendment to the effect that from Clause 2 should be excluded "property which reverts to any person under disposition made by himself." The Solicitor General then stated that the point referred to would be met by Sub-section 3 of Clause 6, and the right hon. Member for West Bristol said that on that understanding he would withdraw his Amendment. There must be some mistake in the report, for Sub-section 3, Clause 6, did not apply to the case at all, but so the matter was reported in *Hansard*. On another occasion, June 15, the hon. Member for North St. Pancras moved to exclude from the Estate Duty any property upon which duty would not be payable under Section 12 of the Succession Duty Act, and the Chancellor of the Exchequer said that if the matter were allowed to stand over it would be carefully considered. On that understanding the Amendment was withdrawn. What his hon. and learned Friend now proposed was only a small section of the proposal of his right hon. Friend the Member for West Bristol on June 5th. His hon. and learned Friend only proposed that in the case where the predecessor was the parent and the successor was the child duty should not be payable, whereas the proposal of his right hon. Friend the Member for West Bristol was much wider, covering as it did all cases in which property reverted to any person under disposition made by himself. If the Solicitor General had said that point would be met, perhaps he would now explain where it would be met.

The SOLICITOR GENERAL (Mr. R. T. Reid, Dumfries, &c.) said, the report in *Hansard* was obviously incorrect, for it represented him as having said that the point would be met by Subsection 3 of Clause 6, which had no earthly bearing on the subject at all. He certainly never gave a promise that the point would be dealt with. He might have promised that the subject would be considered; and it was considered, like a great number of other points, but the Government did not see their way to accede to the proposal.

Mr. T. H. BOLTON (St. Pancras, N.) said, he had a distinct recollection of the Chancellor of the Exchequer having promised that the Amendment which he moved, raising exactly the same point, would be carefully considered. It was understood at the time that that promise meant that the subject was to be brought up again on Report, and that some explanation would be given if the Government were not prepared to make the change suggested. Under the circumstances, he thought some fuller explanation should be given by the Government.

Sir M. HICKS-BEACH (Bristol, W.) said, he felt quite certain that the Solicitor General would have redeemed any promise he might have given. He was bound to say that he was not entirely clear as to what passed on the occasion referred to, as he had not an opportunity of consulting *Hansard* with regard to it; but his impression was that he then raised the general question as to whether duty should or should not be payable in all cases where property settled by a person returned to that person again. His argument was that duty ought not to be paid under such circumstances. He tried to enforce his argument by taking the case of property which on a marriage was settled by the husband on the wife, and possibly also by the wife on the husband, and which property reverted by death to the husband or the wife, as the case might be; and the Solicitor General, agreeing with the point, dealt with it in a sub-section which was now in the Bill. He could not say that the hon. and learned Gentleman made a promise to deal with every case in which property reverted to a person under disposition made by himself; but he would like to point out that precisely the same argument which justified the insertion of a sub-section in the Bill dealing with the case of a husband and wife justified the adoption of the Amendment now before the House with regard to the case of a parent and child, and was entirely opposed to the argument of the Attorney General that they should in this matter adhere to the line of the Probate Duty, and should not go beyond it.

MR. JAMES LOWTHER (Kent, Thanet) said that, in connection with the alleged promise of the Solicitor General, he agreed with the hon. and learned Gentleman in thinking that incorrect extracts from the Debates should not be taken as sufficient proof of the promise. But so far as his perusal of the extracts from *Hansard* went, they certainly bore out what his hon. Friend the Member for Thirsk had said, though he had no doubt the quotation was erroneous, for otherwise the Solicitor General would have acted upon it. On the occasion referred to the right hon. Gentleman the Member for West Bristol drew attention to what was practically the same point that was now under consideration, but said he did not wish to press his Amendment if the Solicitor General would give him an assurance that the point would be dealt with in some other way, as it was a point that should not be left in doubt. Then the Solicitor General was reported to have said—"The point the right hon. Gentleman referred to would be met in Sub-section 3 of Clause 6." That was obviously a mistake, because that part of the Bill did not deal with the subject. But he thought his hon. Friend the Member for Thirsk had made a good point, which was that the Solicitor General was misunderstood not only on the floor of the House, but in the Reporters' Gallery, as having intimated that the point would be dealt with.

MR. R. T. REID said, he had now read the report in *Hansard.* He was sure that anyone who read it and understood the legal point involved would see that it was incorrect, and that the reporter had of his own sweet will put down what he had got on his notes and left out the rest. The report ran—

> "Sir M. Hicks-Beach said, he had handed in an Amendment to the Amendment to add at the end, 'but exclusive of property which reverts to any person under disposition made by himself.' He had asked the Solicitor General a question as to the effect of the Bill on Marriage Settlements—where property through the death of one of the parties to the marriage settlement came to the other party. He had understood the hon. and learned Gentleman to say that in such a case no Estate Duty would be payable. The hon. and learned Gentleman in proof of that had referred to his Amendment to Clause 6. But that Amendment had no reference to the case he (Sir M. Hicks-Beach) was now putting. He did not wish to press his Amendment if the hon. and learned Gentleman would give him an assurance that the point would be dealt with in some other way. It should not be left in doubt."

He (the Solicitor General) was then reported to have said—

> "The point the right hon. Gentleman referred to would certainly be met in Sub-section 3 of Clause 6."

He could not have said that, because Sub-section 3 of Clause 6 had no connection with the point. He could only say that if he had a shadow of doubt about the point raised by the right hon. Gentleman the Member for West Bristol, he would have done what he could to enforce the proposal on his colleagues. But all they could promise at the time was that they would give the Amendment consideration. They had done so, and they were sorry they could not accept the Amendment.

MR. GOSCHEN (St. George's, Hanover Square) said, they quite accepted what was stated by the hon. and learned Gentleman. It was perfectly clear that no promise was given that the matter should be dealt with; but the hon. and learned Gentleman himself admitted that a promise was given that the matter should be fully considered, and he stated that it had been considered. But unfortunately the House had not been told the reasons which had induced the Government to reject the Amendment. No one would have thought from the perfunctory speech of the learned Attorney General that the matter had been carefully considered, because in that speech the only objection urged against the Amendment was that it ran counter to the general principle of the Bill. But that objection must have been known to the Chancellor of the Exchequer and the Solicitor General when the promise was given that the point would be carefully considered. Pledges had been given to the House that the matter would be fully considered. The House was entitled to have the result of that consideration fully stated; and some attempt should be made by the Government to convince the Opposition that they were in the wrong. The general question was whether in the cases referred to in the Amendment Estate Duty should be again paid. His hon. and learned Friend who moved the

Amendment had made out a case that it should not be paid, and nothing that had fallen from the Government Benches militated in the slightest degree against that case.

SIR J. LUBBOCK (London University) pointed out that his hon. Friend the Member for North St. Pancras had stated to the House that when he brought forward practically the same case in Committee, the Chancellor of the Exchequer promised that he would deal with the matter on Report. He regretted the Chancellor of the Exchequer was not present in the House. Of course, they could not expect the right hon. Gentleman to be always in attendance, but it was rather unfortunate that he was not present at that moment to explain the promise which he was understood to have made to deal with this question on Report. If something was not done in the matter a man would be called upon to pay Estate Duty on what was really his own property. That would be carrying the intention of the Government to an extraordinary extreme, and one that could not be justified.

MR. GIBSON BOWLES (Lynn Regis) said, they had again a reappearance of the musty old argument that this Estate Duty was the analogue of the Probate Duty. It was nothing of the kind; and whatever the Attorney General might say, it was plain from Amendments put down by the Chancellor of the Exchequer and statements made by the right hon. Gentleman over and over again that he did not think it was anything of the kind. If that was the only serious argument against the Amendment then there was no argument at all against it.

Question put.

The House divided:—Ayes 177; Noes 223.—(Division List, No. 170.)

MR. GRANT LAWSON said, that since the last discussion he had been convinced that the pledge the Solicitor General had given did not refer to the subject of which he had spoken.

MR. BYRNE moved, in page 4, line 3, after the word "death," to insert the words—

"If, upon the death of any person, Estate Duty, or Estate Duty and Settlement Estate Duty, become payable in respect of any settled property, the Commissioners may allow such duty or duties, or any part thereof, to be paid (with interest at three per cent. from the time when such duty or duties shall become due) at such time or times during the continuance of the settlement and in such manner as they shall from time to time direct."

Everybody who had had anything to do with the administration of estates knew that occasionally it was not only burdensome in the ordinary sense of the word, but extraordinarily burdensome to pay Death Duty—when the money had to be raised at exorbitant rates of interest. The object of the Amendment was to enable the Commissioners, if they thought a proper case had been made out for it, to postpone during the continuance of the settlement the payment of the duty for such time or times as they thought reasonable. It was left entirely at their discretion. Members must be familiar with cases where the necessity for raising money to pay Death Duties had so impoverished the beneficiary that he had been practically without income for years. The Commissioners of Inland Revenue could tell if they were asked many stories of the hardships involved through making it obligatory to pay duty at a certain specified time or times. Under the Amendment when payment was postponed interest would be charged, so that there would be no loss to the Revenue.

Amendment proposed, in page 4, line 3, after the word "death," to insert the words—

"If, upon the death of any person, Estate Duty, or Estate Duty and Settlement Estate Duty, become payable in respect of any settled property, the Commissioners may allow such duty or duties, or any part thereof, to be paid (with interest at three per cent. from the time when such duty or duties shall become due) at such time or times during the continuance of the settlement and in such manner as they shall from time to time direct."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, the House would observe that the hon. and learned Gentleman proposed to allow a discretion to the Commissioners to postpone the payment of the Estate Duty without giving them any guide as to the circumstances under which they ought to exercise that discretion. The result would be that they would be bombarded with applications for permission to postpone payment. The hon. Gentleman had forgotten Clause 8, Sub-section 7, which seemed quite adequate for the purpose the hon. Member had in his mind. The sub-section said—

> "Where the Commissioners are satisfied that the Estate Duty on any property cannot be raised at once, they may allow payment to be postponed for such period, to such extent, and on payment of such interest not exceeding four per cent., or any higher interest yielded by the property, and on such terms, as the Commissioners think fit."

These were words which, if his memory served him right, were inserted in Committee. He was afraid the Government could not go further in the way of concession than they had already gone.

Mr. W. LONG (Liverpool, West Derby) said, the hon. and learned Gentleman the Solicitor General made two objections to the Amendment. The first was not a very serious one. The hon. and learned Gentleman said there was no guide given to the Commissioners—no rule laid down for them to follow. Surely it would be impossible within the limits of an Amendment to lay down rules for the guidance of the Commissioners. The difficulties that would beset the persons who would have to pay these duties might proceed from very different causes. Sub-section 7 of Clause 8 did not meet the point the Amendment was framed to deal with, for the reason that that sub-section made it a condition that the Commissioners should be satisfied that the Estate Duty could not be raised. That was not the position his hon. and learned Friend took up, and that was not the precise sort of difficulty the hon. Member desired to meet. No doubt, in many cases, it would be possible to raise the duty at the moment, but only at very considerable sacrifice on the part of the unfortunate owner of the property. In the case of real estate, under the existing great agricultural depression, and in view of the burdens that were already weighing heavily upon land, hon. Members would have no difficulty in believing that in order to pay the new Death Duty landowners would frequently have to resort to second mortgages. There were circumstances under which the raising of second mortgages would be almost an impossibility, and, if they were possible, only to be effected at great expense. Those were the cases the hon. and learned Member wished to meet by his Amendment. It had been said repeatedly by the Government themselves that a great deal might be left to the discretion and common-sense of the Commissioners in the administration of this Act. Undoubtedly, however perfect they might seek to make the measure, a great deal would depend upon the way the Commissioners administered it. If they were competent to deal with the complicated and difficult questions they would find submitted to their decision in the Bill, surely they would be competent to exercise a discretion in the matter dealt with in the Amendment. All the hon. and learned Member desired in proposing the Amendment, and all hon. Gentlemen desired in supporting it, was that there were cases of special difficulty, and money could only be raised by casting on unfortunate owners for the time being an unfair burden. The law should not be of a cast-iron character. They desired that the Commissioners should have a discretionary power, and should be able not to remit, but to postpone payment until such a time as there might have been a recovery in the market or an improvement in local circumstances which would enable the landowner to pay. There were cases where properties had large charges on them which were not permanent in their character, but which would terminate at a given period. It might be that a successor coming in would find it almost impossible, or at any rate very difficult, to find the duty in a lump sum or in an annual payment, and still there might be a prospect of improvement in the property which would enable him to pay the money in a year or two. The hon. and learned Member proposed an Amendment to meet these particular cases. They were not likely to be very numerous. He did not think the Government themselves would desire to inflict hardship on the poorer class of owners of property, and yet they would do that if they did not accept this Amendment or something of the kind.

Mr. GIBSON BOWLES (Lynn Regis) said, that in throwing over the discretion of the Inland Revenue Commissioners and suggesting that they could not be relied upon unless they were fettered by Clause 8, surely the Government had forgotten Clause 12, which gave the Commissioners absolutely unfettered discretion in far more complicated circumstances and sets of conditions. In that clause there was no restriction on their power at all. Undoubtedly his (Mr. Bowles's) belief was that this Bill would not work at all. It would destroy a nicely-balanced and cleverly-adjusted engine of taxation. He hoped he might prove to be wrong, but certainly if it did work it would be solely and exclusively by virtue of the powers given to the Commissioners of Inland Revenue, and largely by Clause 12, which would leave their discretion unfettered. This clause left the discretion unfettered, but limited the period of time during which that discretion would be exercisable. The duty must be paid—early or late—during the continuance of the strike, and that seemed to him to be a most reasonable provision. If the Amendment were not accepted, it would have to be incorporated in the Amending Act which the right hon. Gentleman the Chancellor of the Exchequer would certainly have to bring in next year if he still occupied his present position on the Treasury Bench. It would be found that the Commissioners would require to have this power. The Amendment was a reasonable one. It would not affect the strong box of the Exchequer. There would not be a halfpenny lost by it; on the contrary, he believed that a great deal of extra duty would be got through it.

SIR M. HICKS-BEACH said, he would make a suggestion to his hon. and learned Friend who had moved the Amendment. After what the Solicitor General had said as to Sub-section 7 of Clause 8, it would be better to raise the real point of difference on that sub-section rather than here. That sub-section was in one respect wider than the proposal of his hon. Friend, as it applied to more than settled property—to all property. The Solicitor General had, very properly, urged that the discretion of the Commissioners should be limited. This might be done, and still the cases referred to by the hon. Member for Liverpool might be covered.

MR. BYRNE said, he would follow the course indicated by his right hon. Friend.

Amendment, by leave, withdrawn.

Mr. Gibson Bowles

MR. BRODRICK (Surrey, Guildford) said, the Amendment he was about to move was not upon the Paper, but the Solicitor General was aware of its purport. It would be in the recollection of the House that in Committee on the 7th June, at the time the pledge was given by the Solicitor General to which allusion had been made, the subject-matter of this Amendment was deferred to the Report stage. His Amendment dealt with the case where a husband settled upon his wife a sum of money during her life, and over which he had no control. Money was often settled in this way in cases of what was known as "pin money." It would be a hardship that on the death of the wife to whom the money had been given—it might be under marriage settlement—the husband should have to pay Estate Duty on receiving back his own money. This Amendment was different to all the other proposals made in the course of the discussions on the Bill. It could not be said, as was argued in the case of the last Amendment but one, that this was a disposition in place of a disposition by will. Nor could it be settled by the favourite analogy of the Probate Duty, because in a case of this kind no Probate Duty would be payable. If the Estate Duty was on the analogy of the Probate Duty, this particular case ought to be exempted. He had adopted in his Amendment language which would absolutely avoid all collusion between husband and wife at the expense of the Exchequer. The words he proposed were these:—

> "If any property settled by a husband upon a wife where possession and enjoyment of the property was *bonâ fide* assumed by the wife immediately upon the execution of the settlement, and thenceforward retained to the entire exclusion of the husband or of any benefit to him by contract or otherwise, reverts on the death of the wife (whether by operation of law or otherwise) to the settlor, Estate Duty shall not be payable on such death in respect of such property."

It was obvious that the Amendment would not operate unless the husband was free from control of the property, and from any contract which would enable him fraudulently to evade duty, nor would there be any power on his part to obtain custody of the funds pending the death of the wife. For these reasons he thought the Attorney General would do well to favourably consider the Amendment. It was entirely in keeping with the principle which had been laid down on several occasions. It would be politic on the part of the Government to make a concession in this case of the husband and wife, for there was the strongest possible feeling out of doors as to the injustice of the policy of the provisions of the Bill in relation to husband and wife. He felt sure that when the Amending Act, of which the hon. Member for King's Lynn had spoken, was brought in, the relations between husband and wife would be one of the grounds on which it would be proposed. This was a point which, apparently, appealed to everyone but the Law Advisers of the Crown.

Amendment proposed, in page 4, line 3, after the word "death," to insert the words—

"If any property settled by a husband upon a wife where possession and enjoyment of the property was *bonâ fide* assumed by the wife immediately upon the execution of the settlement, and thenceforward retained to the entire exclusion of the husband or of any benefit to him by contract or otherwise, reverts on the death of the wife (whether by operation of law or otherwise) to the settlor, Estate Duty shall not be payable on such death in respect of such property."—(*Mr. Brodrick.*)

Question proposed, "That those words be there inserted."

Sir J. RIGBY was understood to say, the Government had refused to accept a similar Amendment as to money settled on children, and it would not be logical to accept a proposal as to money settled on the wife. They were now asked to open up once more the question as between husband and wife. Personally, he should be glad to do anything that could be done, but the question was purely one of finance, from which sentiment was shut out.

Mr. BYRNE said, he would call attention to what happened on the 7th June on an Amendment moved in Committee by the hon. Member for St. Pancras (Mr. T. H. Bolton) on the 7th June. The Amendment was to exempt property which would have been free from Succession Duty under the 12th section of "The Succession Duty Act, 1853." The hon. and learned Gentleman the Member for the Isle of Wight (Sir R. Webster) said on that occasion—

"This was not really Death Duty. Take the case of a father in his lifetime making a settlement upon a son for life of so much money; the son died, and the property came back to the father. There had been no instance there of Death Duty ordinarily leviable, and it had never been treated as succession."

That was analogous to the case under consideration. The Chancellor of the Exchequer was understood to say—

"Lord Stowell, with the object of avoiding Death Duties, made a settlement on his son. The son died intestate, and the father was his heir. The same property thus paid Death Duty on the death of the son and again on the death of the father. The Amendment could not be accepted at once; but, if the matter were allowed to stand over, it should be carefully considered.

The hon. Member for St. Pancras then said—

"On this assurance he was willing to withdraw the Amendment, reserving to himself the right to again bring forward the question on the Report stage if the right hon. Gentleman took an adverse view of it."

In face of this, he (Mr. Byrne) should like to ask if this matter had been considered since, and if the Government had come deliberately to the conclusion, after what took place before, that this was not one of the cases which ought to be exempted exactly as it was exempted from Succession Duty? Apart from precedent or anything which had been said before, he could not help thinking that there were some cases which appealed to one's ordinary sense of justice, and these were amongst them. The State had no right to expect more than the duty on one life. Ordinarily the lives of husband and wife would be regarded as one. They would be approximately of the same age. There were exceptions, no doubt; but on an average they would be of the same age, and if the Government got one duty it was all it had a right to expect.

Mr. GOSCHEN (St. George's, Hanover Square) said, he had thought that the Solicitor General would reply to the appeal of his hon. and learned Friend. This appeared to be another of those cases in which the Government, to get out of an awkward position, promised in Committee to favourably consider the matter if the hon. Member would withdraw his Amendment. He should like to be informed whether they had considered the question at all, and, if so, upon what grounds they had come to an unfavourable conclusion with regard to accepting the Amendment? The Attorney General had just told them that it was a question to be determined solely upon the principles of finance, and that, as the Amendment would cause a heavy loss to fall on the Revenue, it could not be accepted. Had the Inland Revenue made an estimate of the loss that would occur if this Amendment were accepted? That seemed to him to be a legitimate comment on the speech of the Attorney General. He would ask the Attorney General if he had the slightest idea of what difference it would really make to the Revenue? When the estimate of the gain by the change in the Death Duties was drawn up did the Inland Revenue take note of the gain which would accrue in the particular case dealt with in the Amendment? If the injustice and inequity of the Bill were removed in the method proposed, the effect on the general finance of the scheme would be but small. This was a case where the hardship would be real if the Bill were unamended, but in which hardship could be avoided without loss to the Revenue. He must repeat his protest in regard to the finance of the Bill. The hon. and learned Gentleman the Attorney General said that the Amendment would interfere with finance, but the House had never been told what was the real finance of the Bill. All they were told was that there was to be a million received during the present year, and that the receipts another year would probably be three or four millions—sometimes it was three, sometimes four. There seemed to be great uncertainty in the matter, therefore, to tell them seriously that an Amendment of this kind should be resisted, because it would interfere with the finance of the Bill, was going too far. The Government did not know to a million what next year's finance would be. The House could not shut its eyes to the fact that the Government wanted to get as much money as it could through the Death Duties, but were ignorant of, and could form no estimate as to what would be the effect of this or that clause. They could not if they would form anything like a reliable estimate of the amount of revenue which would be secured under the Bill. They should, therefore, be ready to meet, he would not say hard cases, but hard classes of cases, seeing that they did not know how much money they would want or what the financial result of the Bill would be. The finances of this country were not in such a position that the Government were entitled to refuse equitable demands. No doubt under a certain condition of things it was imperative for the welfare of the country that the Revenue should extract every penny that it could from the taxpayers, but that was not the case now, and he thought, therefore, that the Amendment should be accepted.

MR. R. T. REID said, it was stated that a promise had been given that this subject should be considered, and he was asked if there had been any special estimate made of the diminution in the Revenue which this Amendment would bring about. The right hon. Gentleman opposite had never been charged with the duties of law officer of the Crown, or he would have known that a law officer had plenty to do without attempting to inform himself as to the financial condition of the country. He had, he thought, himself promised that this matter should be considered. He had brought it to the notice of the Chancellor of the Exchequer and had also taken the opinion of those best able to advise the Government, and he might say that the reasons that had compelled them to refuse this and similar Amendments were many, and of a substantial character. He, however, could state that he had been told by a very competent authority that he had come to the conclusion that if this class of Amendment had been accepted by them the Revenue would have lost fully £3,000,000 a year, and every one of these Amendments, he was sorry to say, had been supported by hon. Gentlemen opposite. If an exemption were once granted in favour of one hardly-treated class of individuals, then where would these remissions cease? No doubt there were many hard cases. The case of a widow who had been left £1,200 or £1,300, with seven or eight children, was a hard one when she was called upon to pay duty—much harder than the case of a man with £60,000 who had to pay duty on his late wife's £1,000 a year pin money passing to him. With every desire to sympathise with hard cases, he could not help pointing out that the

Amendment was not restricted to people of small means. No doubt it would only affect a small amount in the aggregate, but the Government felt bound to oppose it for the reasons he had stated.

MR. A. J. BALFOUR said, he had listened with great astonishment to the speech of the hon. and learned Gentleman the Solicitor General, which astonishment was not at all diminished by the comparison he made between that speech and the speech of the hon. Gentleman's colleague, who opposed the Amendment earlier in the Debate. When the Attorney General was arguing the case he put it exclusively upon the financial loss to the country that would ensue upon the acceptance of the Amendment. Then the Solicitor General got up and said the Law Officers of the Crown could not look into the question of finance. They had too much to do to look into these questions of statistics. Had the Attorney General less to do than the Solicitor General? If not, how came it that the Attorney General had time to inquire into the matter, and to arrive at the conclusion that these cases, although rare, would involve a loss to the Chancellor of the Exchequer which that unfortunate pauper could ill sustain? He passed from that to the detailed argument of the Solicitor General. The hon. and learned Gentleman had been asked whether, in accordance with the promise made on the previous stage of the discussions, the Government had favourably considered the Amendment. The reply was that the Amendment had been considered, but that the Government had been driven to the conclusion that it was not one they could accept. He could not help picturing to himself the council of war when the Law Officers, who confessed that they had no time to attend to financial questions, were discussing the principle of the present Amendment. The financial authorities had considered this Amendment as one of a series which, if they were all carried, would cost the Exchequer £3,000,000 of money, and in addition to that there were certain cases of poverty which might easily be imagined, and which would move hearts the most stony, but which would not be relieved by this Amendment, and perhaps could not be relieved by any other Amendment. In these circumstances, it had been argued that this Amendment must be rejected. Was ever such an argument laid before the House before? The House had to consider these Amendments on their merits and not as forming part of a series. If the House accepted this Amendment, was it thereby driven by the logic which the Attorney General had discarded to accept that other series of Amendments which in their cumulative effect would have a disastrous consequence to the Exchequer? No. This Amendment was one which the House could accept without taking account of the other Amendments proposed dealing with the succession of children and other analogous cases. Would anyone deny that the case of husband and wife was one which was marked off and divided from every other case of succession? Would anybody maintain for one moment that it stood in the same category? It did not, and no one had ever argued that it did. Was there a case more obvious in its justice than this? When a man gave his whole property to his wife, whose whole interests were bound up with his more intimately than that of any other relationship, even more than in the relationship of father and son, was it too much to ask that when the man received back his own property by the death of his wife he should not be asked to pay Estate Duty upon it? The hon. and learned Solicitor General had adverted to the case of a poor widow left with a comparatively small fortune and a very large family. The case of poor widows left with large families was undoubtedly a serious one, but it was not a hardship which could be remedied under the Bill. But simply because they would not under the Bill extend eleemosynary aid to certain embarrassed persons were they to refuse equity and justice in a case like that raised by the Amendment under Debate? He would simply say, in conclusion, that absolutely no argument had been advanced by the hon. and learned Gentlemen opposite dealing with the merits of this Amendment. He trusted the House would vote on this Amendment on its merits.

*MR. LEES KNOWLES (Salford, W.) said, the hon. and learned Member for Walthamstow had put a very modest case before the House, because he had cited the case of a man who only had one wife in his lifetime. But it was quite possible that a man might marry three or four times and settle property on each of his successive wives. Supposing the first wife had property apart from her husband, it would be aggregated with the sum which had been settled, and the husband might be called upon to pay a duty of 8 per cent. The second wife might be in exactly the same position, and in that way the husband might go on paying *ad infinitum* until he himself died, and then it might be found that all the property settled on his wives had been paid to this greedy Government and the officials at Somerset House in Estate Duty.

Mr. GIBSON BOWLES (Lynn Regis) confessed that the case cited by his hon. Friend the Member for West Salford did not enlist his sympathy, because if a man chose to marry half-a-dozen wives in succession it was only fair, especially if they were all millionaires, that he should pay half-a-dozen duties. But his object in rising was to draw attention to the statement of the Solicitor General that the Government had favourably considered and accepted 80 per cent. of the Amendments moved from the Opposition side of the House. If that were true, it at once, in his opinion, disposed of the charge of obstruction levelled against the Opposition, especially if it were remembered in addition that the Government still had on the Paper five pages of their own Amendments. Since, however, the Government had entirely disregarded all rules of logic in the Bill and in their Amendments, he was bound to say that his sympathies were with the Government on this point, though he did not think the Chancellor of the Exchequer had realised how many leaks had been opened up in the Bill, and what an enormous amount of rateable property the right hon. Gentleman had given up. It would be his duty to do his best to indicate those leaks and omissions on the Third Reading of the Bill, by which time the Government would have drawn the noose tight enough for themselves. If a man chose to divest himself of his property in order that his wife might spend it as "pin money," it was only fair that when the wife died, looking to the vast necessities of an almost pauper Chancellor of the Exchequer, the husband should be called upon to pay the duty on the re-transmission of the property. The husband ought, in his opinion, to have given his wife an allowance and should not have made a settlement upon her. Therefore, he was reluctantly compelled to differ from the hon. Members around, not on the ground of logic, but on the ground that the necessities of the Exchequer justified the Government in resisting the Amendment.

Question put.

The House divided:—Ayes 179; Noes 228.—(Division List, No. 171.)

Mr. BYRNE then moved, after the word "paying" in the next line (line 4, Clause 5), to insert "any duty payable under this Act." He was not quite certain, after the learned Solicitor General's explanation, whether it was intended that the Settlement Estate Duty should stand, or who the person was by whom it was intended the further Estate Duty was to be payable. He had failed to understand whether any reduction was to be made in respect of further Estate, or Settlement Estate Duty.

Amendment proposed, in page 4, line 4, after the word "paying," to leave out to the word "upon," in line 5, and insert the words "any duty payable under this Act."—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Mr. R. T. REID said, the *ad valorem* stamp was not only in reference to what might be called the further Estate Duty or settlement Estate Duty, but also upon the ordinary Estate Duty. That was the purpose and intention of the words objected to by the hon. and learned Gentleman. There was no reason for deducting the *ad valorem* Stamp Duty from the amount of the duty chargeable, as in the case of all other property.

Mr. BUTCHER (York) could not understand on what principle the Government refused to make a deduction of the *ad valorem* Stamp Duty. The hon. and learned Solicitor General had forgotten that there was a large class of cases where the further Estate Duty would not be payable when he said it would be deducted when there was the liability. For instance, if a man had settled his property upon his wife for life and then upon his children no settlement Estate Duty would be payable. In a case of that kind there was no conceivable reason why the *ad valorem* Stamp Duty should not be deducted. When this question was discussed in Committee he was under the impression that this deduction was to be made in all cases, and he had heard no reason brought forward why it should be payable.

Question put, and agreed to.

On Motion of Mr. R. T. REID, the following Amendments were agreed to:—

Page 4, line 4, leave out "further," and insert "settlement."

Page 4, line 7, after "settlement," add "in respect of that property."

MR. R. T. REID moved to add a clause after line 7 in reference to estates settled by Act of Parliament or Royal Grant. He said there were a few estates in this country which had been so settled, either by Act of Parliament or Royal Grant, that the persons successively in in possession were not competent to dispose of them within the meaning of this Act. Consequently, unless some such clause as this were inserted, there might be ground for saying that these estates should escape payment of the duty, or that one payment should free them for ever from the Estate Duty, which, of course, was not the intention.

Amendment proposed, in page 4, line 7, after the word "settlement," to insert the words—

> "Where any lands or chattels are so settled, whether by Act of Parliament or Royal Grant, that none of the persons successively in possession thereof are capable of alienating the same, whether his interest is in law a tenancy for life or a tenancy in tail, the provisions of this Act with respect to settled property shall not apply, and the property passing on the death of any person in possession of the lands and chattels shall be the interest in the land and chattels of his successor, and such interest shall be valued, for the purpose of Estate Duty, in like manner as for the purpose of Succession Duty."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

SIR R. WEBSTER (Isle of Wight) said, the learned Solicitor General's explanation had rendered further information necessary as to how the interest of the successor was to be calculated—was it on his life interest or on the principal value? It was desirable that the House should be afforded some information as to the scheme upon which Her Majesty's Government proposed the tax should be levied. What was the intention, for instance, in the case of money left for the Public Service? Unless some explanation were given hon. Members would not understand where they were.

*SIR J. RIGBY said, in dealing with the estates in question the Government had fallen back upon the Succession Duty Act, and each successive interest would be calculated upon the present rule, unaltered by this Act; in other words, it would be calculated in the same manner as Succession Duty.

SIR R. WEBSTER asked whether it would be aggregated?

SIR J. RIGBY: Certainly.

MR. GIBSON BOWLES pointed out that this was clearly a case in which, contrary to all the protestations of the Government, duty was to be charged on the interest of the successor, the beneficiary, and not otherwise. In dealing with these hard cases they had had to fall back on that despised Statute, the Succession Duty Act. With these hard cases away went the analogue of the Probate Duty. Here was a case which the Government found themselves unable to deal with under the present Bill. He appealed to the Attorney General and Solicitor General whether, if the sub-section was to apply to perpetual settlements or perpetual pensions, it ought not, when the same state of circumstances arose, to apply to all settlements, and, therefore, he moved to add after "Royal Grant," "or otherwise." The same course should be followed where the circumstances justified it, irrespective of origin, whether the grant originated from Charles II. or any other Royal Sovereign who lavished grants, or whether it emanated from Parliament for public services such as the victory of Trafalgar. Whatever the circumstances under which the grant existed, the Government must fall back upon the Succession Duty Act. He anticipated that the Attorney General felt as he did upon this matter, and that he would accept the Amendment which he proposed—that in line 2, after the word "Royal grants," the words "or otherwise" should be inserted.

Amendment proposed to the proposed Amendment, in line 2, after the word "grant," to insert the words "or otherwise."—(*Mr Gibson Bowles.*)

Question proposed, "That the words 'or otherwise' be there inserted."

*SIR J. RIGBY said, that if there were any other possible cases which could be brought within the rule under similar circumstances of Parliamentary sanction there could be no objection to such cases coming under it. But the hon. Member had not mentioned any such cases, and he did not know how they could arise except under similarly special circumstances.

Question put, and negatived.

MR. BARTLEY said, this Amendment raised a question of considerable importance. The Solicitor General had stated that the reason for introducing this clause was that the property referred to could not be sold or alienated; therefore, the Government inserted a clause to get the money in some other way. They had, therefore, got the fact that it was clear to the view of the Government that in the majority of cases the Estate Duty would have to be raised by the sale of the estate. What had happened was that the Government had brought in this Bill, and carried it through to the present point, and then had found out that there were some estates which were unsaleable. Consequently, they wanted to get the money by some other process.

MR. R. T. REID said, the cases under consideration were of a special character. If the estates were not alienable no person was competent to dispose of them. They were so settled that no person could ever be competent to dispose of them, and only one Estate Duty could be got out of them. The estates were perpetual settlements, which were very different from ordinary settlements.

MR. BARTLEY said, the fact was that these estates being perpetually settled there would be no practical possibility of raising the money to pay the Estate Duty, and consequently the Government said, "We shall lose our duties on these estates unless we find some other means of raising the money." They had been arguing that for the last three weeks, and saying that such must be the result of the measure. He was not going to say whether it was a good or a bad thing that estates should be sold in order to pay the duty, but they had, at all events, got an admission out of the Government.

MR. BYRNE said, he supposed that at present Succession Duty was payable in respect of persons succeeding to an estate. He saw no negative movement on the part of the right hon. Gentleman opposite, and he took it that the interests of the successors were now subject to payment of Succession Duty. The Government said by their Bill that they could not impose Estate Duty on estates of this kind, but they did propose to more than double the Estate Duty at present payable. So that they must bear in mind that if this clause was passed a person who had a limited interest might have to pay Succession Duty where no Estate Duty could be charged upon the *corpus* of the property, at a rate of double the Succession Duty now payable. That had all to come out of the limited interest which was alienable. That appeared to him to be a most unfair proposition. The clause would bear very heavily and unfairly on those successors to the description of interests or property referred to who had no independent means of paying the heavy duty to be imposed.

COLONEL KENYON-SLANEY (Shropshire, Newport) said, they had heard time after time in the course of this Debate that if an estate should be so situated that it could not pay Succession Duty the Government could come down upon the estate itself. Assuming that Estate Duty was demanded, he wanted to know what steps would be taken by the Government in order to get the money. He appealed to some Member of the Government to enlighten him and other laymen on the question before the House. Was he to understand that when a man was so situated that he could not pay the duty the Government in the last resort were to come down upon him and compel him to sell his estate? The Government, it seemed to him, had got the whole matter into a hopeless muddle, and it was impossible for a layman to understand how matters stood.

SIR R. WEBSTER said, he understood the observations of the Attorney

General as to the reasons why this procedure should be taken when Estate Duty could not be levied in the ordinary way, but the hon. and learned Gentleman said nothing about aggregation or graduation. At present he did not see how that system could be applied to this clause. Was he to understand that the life interest of the successor was to be valued under the Succession Act, and then aggregated to the property of the person who had just died? He should really like to have some simple statement made as to the manner in which it was proposed to carry out the clause.

Sir D. MACFARLANE said, he did not see any hardship or difficulty in the proposal submitted by the Solicitor General. He understood that the duty was not to be charged upon the capital value on an estate but upon the income. If there was no income there would be no duty payable, but if there was an income the owner had eight years in which to pay it. It was perfectly reasonable that the tax should be paid upon an income accruing from an estate the possessor could not sell, but which was as much the property of the successor as the *corpus* of property which might have been left him by will.

Sir J. RIGBY said, that everything that passed was aggregated for the purposes of the Estate Duty.

Mr. J. LOWTHER said, that for the purposes of aggregation the value of these lands and chattels would be reckoned on the principle of the Succession Duty, which he presumed was the principle under which the Succession Duty was dealt with under the existing Act. There was one verbal criticism which had occurred to some of them. He thought it desirable that the clause should be so worded that it could be interpreted by the ordinary lay mind. The words "interest in lands and chattels to his successor" obviously meant the interest of his successor in lands and chattels. He would move after the word "interest" to insert "of his successor."

Amendment proposed to the proposed Amendment, after the word "interest," to insert the words "of his successor."—(*Mr. J. Lowther.*)

Question proposed, "That the words 'of his successor' be there inserted."

Sir J. RIGBY said, he agreed that the right hon. Gentleman's alteration was obviously desirable.

Question put, and agreed to.

Colonel BRIDGEMAN asked that an answer should be given to the question put by the hon. and gallant Member for North Shropshire.

Sir J. RIGBY said, he was always ready to gratify any hon. Member's reasonable curiosity if his question was couched in the ordinary terms. The hon. and gallant Member had thought fit to say that the Government were in a "hopeless muddle," and a question asked in that way he must decline to answer. As, however, the question had been repeated by another hon. Member he would reply. Unfortunate Dukes, like other people, were liable to be haled before the Courts of Justice, and when they were debtors to the Crown it would be found that there were effective means of making them pay up.

Sir M. HICKS-BEACH said, he must point out that ordinary settlements were, in respect of some of the interests concerned, just as irrevocable as settlements under Act of Parliament or Royal Grant. A person succeeding to a life interest in an estate under an ordinary settlement could not dispose of the estate. Why, then, should he be compelled to pay duty on the principal value of the property and not on his life interest? It was unjust that he should be made to pay on the principal value, and the injustice ought to be patent to the framers of the Amendment under consideration.

Amendment, as amended, agreed to.

Sir R. WEBSTER moved, in page 4, line 12, after "property," to leave out to the word "on," in line 13, and insert "passing to him as such." He said this alteration provided that an executor should only be liable to pay Estate Duty in respect of personal property passing to him as executor. The clause as it stood would render an executor liable for Estate Duty in respect of all personal property wherever situate of which the deceased was competent to dispose at the time of his death. The clause would thus make an executor liable in respect of all the personal property of the deceased, whether it could be brought under his control or not. The effect of this provision would be to impede and delay the winding up of estates and to render the discharge of an executor's duty extremely difficult. He really could not understand why a form of words should be insisted upon that would give rise to so much complication.

Amendment proposed, in page 4, line 12, after the word "property," to leave out to the word "on," in line 13, and insert the words "passing to him as such."—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

*SIR J. RIGBY said, the Government desired that the executor should be liable to the Estate Duty on the property wherever situate which the testator had power to dispose of, and that he should not be liable for a farthing beyond that. The result of adopting this Amendment would certainly be that the authorities would be harassed and delayed in the collection of the duty, and under these circumstances he was sorry to say that he could not assent to the proposal.

*MR. LEES KNOWLES (Salford, W.) said, the Attorney General seemed to have omitted to consider the point respecting locality. He (Mr. Knowles) did not object in the least to the executor being rendered liable for the duty on the property of which the testator was competent to dispose; but the difficulty that occurred to him was that such property might be situate in some very distant part. The testator might be possessed of property, say in Russia, and the executor would then be unable to deal with the estate until he knew whether the testator was competent to dispose of such property, of what the property consisted, and the extent or amount of the property. If the words with regard to locality were omitted the difficulty might, to some extent, be avoided.

MR. GIBSON BOWLES said, it was the duty of the executor to pay the duty in respect of every farthing that came to him as executor, but his moral duty extended no further than that, and his statutory duty ought not to be made to extend beyond his moral duty. The Bill, however, said that he should be liable up to the fullest extent of the property in his possession for all the duty on the deceased's property wherever situate of which the testator was competent to dispose. The deceased person might conceivably leave £1,000,000 in another country and £10,000 here. The duty on the £1,000,000 would be £80,000, and the Inland Revenue authorities would consequently go to the unfortunate executor who had only £10,000 in his hands and say, "We want £80,000 from you, if you please, because other property in another country has not paid the duty." It was evident that this provision was inserted in the Bill on account of the wild, insane, and unfruitful endeavour of the Government to get money out of property which was out of the jurisdiction of the British courts. The Government knew that they would not be able to carry out their desires in this respect, and so they were going to commit highway robbery on the English executor. Such a monstrous proposition was never before made as the proposition that the Inland Revenue authorities should go to the executor and say that every farthing in his hands should be impounded in respect of the duty on foreign property. If a man had £1,000,000 invested abroad and £50,000 invested in this country, he would take the greatest possible care to send the £50,000 out of this country. No reasonable man with common sense would leave £50,000 to be impounded by the Commissioners of Inland Revenue for paying the duty on property with which that £50,000 had nothing to do. He (Mr. Gibson Bowles) could not conceive even the Solicitor General, much less the Commissioners of Inland Revenue, pinning his faith to such a wild, mad project as that which underlay the provisions of this Bill. Let the executor pay the duty on the property that came into his possession, but let the Government abstain from trying to levy duty upon him in respect of property which did not come into his possession—property over which he had no power whatever, and which was situate in another country. The Opposition would divide upon this proposition with all the strength of which they were capable.

MR. GRANT LAWSON pointed out that in the case mentioned by his hon. Friend (Mr. Gibson Bowles) the whole of the £10,000 in this country intended possibly for persons in this country would be collected for duty, and £70,000 of duty would be left outstanding on the £1,000,000 abroad, as it would be impossible to recover any duty from the person who received the £1,000,000.

Mr. BOUSFIELD (Hackney, N.) said, he understood that the Attorney General was willing to meet one of the points put by his hon. Friend the Member for King's Lynn (Mr. Gibson Bowles). It had been explained on behalf of the Government that the clause did not mean exactly what it said, and that the executor would not be called upon to pay the £80,000 in the case mentioned by his hon. Friend, but would only be called upon to pay the £10,000 which came into his hands. He wished to know whether a verbal Amendment would be introduced by the Government to make this clear? Would the Solicitor General object to the insertion of some such words as the following "to the extent of the assets over which he has control"? It must be borne in mind that measures of this kind were intended to be understood, not only by lawyers, but by laymen, and he thought the provision ought to be made perfectly clear.

Mr. R. T. REID said, he should have thought that every lawyer in the House would have agreed that when the Bill said the executor was to pay certain duty, it meant he was to pay it, not out of his own pocket, but out of the funds which came into his hands as executor. His recollection was that words were introduced into Clause 8 in order to make this point, which was clear already, doubly clear. Unless the English language ceased to have its present meaning the present clause needed no amendment whatever. He would assume that it was desirable to tax the assets in foreign countries of British subjects. He would say nothing about the colonies, but he assumed that nobody wanted to allow a man the day before his death to send all his property over to Calais in order that it might escape duty. That being the case, would any hon. Gentleman suggest how the Exchequer were to get duty on personal free assets situated abroad unless by providing that the executor was to pay duty on them out of the personal free assets in this country? They were there to protect the Revenue. If the duty was to be imposed at all it should not be imposed in such a way as to enable persons to cheat the Revenue by sending the whole of their property abroad, say, a month before death. He would point out to the hon. Gentleman opposite that probate only applied to property within the United Kingdom. In his view, it was trifling with the House to propose Amendments such as this.

Question put.

The House divided:—Ayes 138; Noes 89.—(Division List, No. 172.)

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—In Clause 6, page 4, line 15, leave out the first "on," and insert "in respect of."

Mr. GIBSON BOWLES said, he wished to move the Amendment standing in the name of the hon. Member for York (Mr. Butcher). He only wished to make one remark, which was that this was the 24th place in which the Government had found themselves obliged to make these verbal Amendments in the Bill.

Amendment proposed, in page 4, line 18, leave out the word "thereon," and insert the words "in respect thereof."—(*Mr. Gibson Bowles.*)

Amendment agreed to.

Amendment proposed, in page 4, line 33, to leave out the words "received or."—(*Mr. Johnson-Ferguson.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Mr. R. T. REID said, in line 33 the hon. Gentleman proposed to leave out the words "received or" and afterwards the words "from or," but he did not propose to insert any other words. He thought it would be well to accept these and subsequent Amendments, so that they would run together. The Amendment would be, Clause 6, page 4, line 33, leaving out "received or" and also in line 34 leaving out "from or," then inserting in line 34, "down to and outstanding at," so that the clause would run—

> "All income accrued upon the property included therein down to and outstanding at the date of the death."

He thought that was what was meant.

Mr. GIBSON BOWLES said, he thought the matter required some further consideration. The thing was in a great muddle, as he had endeavoured to show. As the hon. and learned Gentleman proposed it, he would provide for the income received and outstanding, but it could not be both received and outstanding.

Mr. R. T. REID said, what he proposed was that every estate should include all income accrued therein down to "and outstanding at the date of his death." Anything paid already would not be included, but anything outstanding ought to be included.

Mr. BARTLEY said, they had had a good deal of discussion on this, but it appeared to him that "accrued" raised a difficult question. Did it mean that supposing dividends were due three months hence that those would be allotted? Take a dividend due on the 1st June and the death occurred on the 1st April, three months' dividends had accrued, and were they to be taken into account in considering the value of the estate? He thought the words received would be enough.

Mr. GIBSON BOWLES asked if it was proposed to leave out the words "received or," as that would meet the case?

Mr. R. T. REID: Yes.

Mr. FREEMAN-MITFORD asked how it would affect arrears of rent which might never be collected?

Mr. R. T. REID: If they were not ultimately received they would be deducted.

Mr. BARTLEY said, he should like to press the point as to "accrued dividends."

Mr. R. T. REID: In my opinion, what has accrued in this section is what has become payable, and would not include quarterly dividends which were not absolutely payable.

Question put, and negatived.

Amendment proposed, in page 4, line 35, to leave out from the word "deceased," to end of Sub-section (5), and insert the words—

"(6) Interest at the rate of three per cent. per annum on the Estate Duty shall be paid from the date of the death up to the date of the delivery of the Inland Revenue affidavit or account, or the expiration of six months after the death, whichever first happens, and shall form part of the Estate Duty.

(7) The duty which is to be collected upon an Inland Revenue affidavit or account shall be due on the delivery thereof or on the expiration of six months from the death, whichever first happens.

(8) Provided that the duty due upon an account of real property may, at the option of the person delivering the account, be paid by eight equal yearly instalments, or sixteen half-yearly instalments, with interest at the rate of three per centum per annum from the date of the death less Income Tax, and the first instalment with the said interest shall be due at the expiration of twelve months from the death, and the interest on the unpaid portion of the duty shall be added to each instalment and paid accordingly, but the duty for the time being unpaid, with such interest to the date of payment, may be paid at any time, and in case the property is sold shall be paid on completion of the sale, and if not so paid shall be duty in arrear."—(*Mr. R. T. Reid.*)

Question, "That the words proposed to be left out stand part of the Bill," put and negatived.

Question proposed, "That those words be there inserted."

Sir R. WEBSTER said, he did not rise to move the two Amendments which stood in his name, but the first Amendment which was in the name of the hon. and learned Member for York, and which was to omit Sub-section (6) of the proposed new clause of the Solicitor General. He confessed he thought there must have been some little slip in drafting this Sub-section (6), the result of which would be, if passed, to do that which was absolutely unknown to the law of England—namely, to charge interest on interest. The injustice of charging interest on interest had been recognised so long that except in cases of breach of trust amounting to fraud, compound interest was never charged. By Sub-section (5) of Section (6), the immediately preceding sub-section of this clause as it stood when the Bill left the Committee, interest would be included at the rate of 3 per cent. on the total value of the Estate Duty from the date of death up to the filing of the affidavit or the expiration of six months after the death, whichever should first happen. That having been provided by Sub-section (5) of Section (6), now by the new clause which the Solicitor General had moved, it was proposed that interest at the rate of 3 per cent. on the Estate Duty should be paid from the date of the death up to the date of the delivery of the Inland Revenue affidavit or account, or the expiration of six months after death, whichever first happened. Therefore, as the proposed clause now stood, the Solicitor General was contemplating not only charging interest on the Estate Duty, but interest upon the interest in respect of the Estate Duty. He could not help thinking there must be some slip. He could not see what was the reason of this Sub-section (6) as Sub-section (5) included all the interest which ought to be paid. He, therefore, formally begged to move the omission of the proposed Sub-section (6) in order that they might have an explanation as to why this sub-section was considered necessary.

Amendment proposed to the proposed Amendment, in line 1, to leave out Sub-section (6).—(*Sir R. Webster.*)

Question proposed, "That the words '(6) Interest at the rate of three per cent. per annum on the Estate Duty shall' stand part of the proposed Amendment."

Notice taken, that 40 Members were not present; House counted, and 40 Members being found present,

MR. R. T. REID said, that if the Amendment of the hon. and learned Gentleman were accepted, and they were to leave out Sub-section (6) altogether the effect would be to provide that no interest at all should be paid on the Estate Duty from the date of the death up to the date of the filing of the Inland Revenue affidavit or account. The substance of the Amendment before the House was that the equivalent interest should be paid as was paid in respect of probate, and if they said that interest was not to be charged until that date the result would be that people would have a direct interest in not paying the duty until they were absolutely obliged. He thought the hon. and learned Gentleman could not intend to support an Amendment which would have so deleterious an effect upon the Exchequer. The hon. and learned member had put a different point and he felt a doubt as to whether he could discuss that point on the present Amendment. The point was whether there ought to be interest or compound interest charged after a period of six months, or after the delivery of the Inland Revenue affidavit or account? The hon. and learned Gentleman referred to the condition of this clause as it now stood in the Bill, and he thought it ought to be stated how the clause came to be in the ambiguous shape in which it was at the present moment. The original clause in the Bill proposed to follow the rule of the Probate Act, and to include in the estate all the income that accrued to the date of the delivery of the Inland Revenue affidavit. That was strictly following the precedent of the Probate Duty, and that was that the income would be roughly equivalent to interest at 3 per cent. Mr. Arthur O'Connor, who was in the Chair, ruled one evening that this was out of Order because it was not in compliance with the Resolution arrived at in Committee of the House, and, therefore, they were all considerably put out —— ["No, no!"] Well, of course, it disarranged the scheme of the Bill altogether; and the Government, therefore, at the moment had to deal with the emergency as best they could, and the result had been the difference that there was in the phrasing of the clause. Under the circumstances, the Government had provided that the Estate Duty being payable, as in the case of probate it would be payable, on the death, if it were not paid interest upon it, until the expiration of six months, or the delivery of the Inland Revenue affidavit should be added to the Estate Duty. This provision would practically have the same result as the original scheme proposed by the Government. The interest, of course, would be terminated at any moment that the executor gave in the return of the property to the Commissioners of Inland Revenue. In taking this course the Government had simply followed the analogy of the Probate Duty. He could not help saying that the Amendment now before the House was another instance of the way in which the proposals of the Government were nibbled at at every stage of the passage of the Bill through Committee. If the Amendment were carried it would afford inducement to everybody liable to pay this duty to postpone payment to the last imaginable moment; and he was sure that even hon. Gentlemen opposite, if they came into Office, would be bound in the discharge of their official duty to introduce a Bill to remove so great a temptation to the non-payment of the tax.

Mr. BUTCHER said, the hon. and learned Gentleman had not answered the argument that the proposal of the Government amounted to a charge of compound interest. The clause provided that interest should be payable on the Estate Duty from the date of the death to the taking out of the affidavit, or up to six months after the death, and that such interest was to form part of the Estate Duty, and it was also provided in another section that interest at the rate of 4 per cent. would be charged on all arrears of Estate Duty; so that there would be interest upon interest, which would really be compound interest on the Estate Duty. Was there any precedent for this proposal in the whole course of our financial legislation? He knew of no other instance in which the Government had ever imposed compound interest in the case of any duty payable to the Exchequer not having been paid by the appointed time. The Solicitor General did not deal with that point at all; but said that if this clause were struck out one of two things would happen—either no Estate Duty would be charged until the delivery of the account or until six months had elapsed from the date of the death. He did not think that either would be an unreasonable thing to do, because the executor would take six months to find out what the estate consisted of, and having found that out, the Estate Duty would then become payable, and, if not paid, interest could be charged until it was paid. He would ask the Government to accept one of two views—either that Estate Duty should not be payable until six months after the death, or else that the Estate Duty should be payable, and be treated as payable from the death, and that simple interest should run from the death. In the latter case they would not have the unjustifiable expedient of charging compound interest, which was now embodied in the Bill. The Solicitor General objected to leave out the clause because the payment of the duty might be indefinitely postponed. That could not, however, happen, because the executor was bound to deliver his account within six months, and therefore he could not avoid the operation of interest for a longer period than six months.

Mr. GIBSON BOWLES pointed out that the sub-section proposed that interest at the rate of 3 per cent. per annum should be charged upon the property between the date of the death and the delivery of the account, which was not to exceed six months, and that that proposal amounted to a compulsory charge of 3 per cent.per annum upon the estate during six months. In other words, the Government which could borrow money at 2 per cent. made, as it were, a compulsory loan to the person accountable for the Estate Duty and charged him 3 per cent. for the enforced accommodation. That, really, was what the proposal amounted to. The executor could not reasonably be expected to bring in his account before six months—in fact, it would be impossible for him to do; and 3 per cent. was, under the circumstances, an extortionate rate of interest to charge him. There was another point on which he desired information. The

> "(6) Interest at the rate of 3 per cent. per annum on the Estate Duty shall be paid from the date of the death up to the date of the delivery of the Inland Revenue affivadit or account, or the expiration of six months after the death, which ever first happens, and shall form part of the Estate Duty."

What was the meaning of the word "account" in the sub-section? It seemed to him that the "account" was used in an ambiguous manner. He wished to know whether, in the present instance, the word meant an account of personal property; or meant, as in another part of the Bill, an account of realty or settled personalty such as did not come within the functions of the executor?

Sir D. MACFARLANE (Argyll) said, he did not think that 3 per cent. was an exorbitant interest to charge under the circumstances. The executor might save the payment of the interest by estimating the amount of duty payable on the estate and handing it over to the Inland Revenue, and he could settle the real amount later on.

Mr. BARTLEY considered that the Government, by imposing interest for the first six months, had condescended to a most paltry act. They knew perfectly well that it was impossible for an executor to make any use of the funds of the estate during the first few months; he certainly could not get 3 per cent. on the money, and yet the Government were mean enough to increase the heavy duty already imposed upon the estate by charging a further sum of 3 per cent. interest from the date of death. Of course, the action of the Government was easy of explanation. They wanted to increase the Revenue. He calculated that the Estate Duty would bring in three millions a year, and the interest would amount to an additional £100,000 for the Exchequer. But it was a mean enactment. It seemed to him that the proposal that duty should not be payable for the first six months, and that if not paid by that time interest should then be charged, was both reasonable and just, and he hoped that the Government would see their way to agree to it.

*SIR J. RIGBY said, that at present, in the case of an account for the purposes of Probate Duty, the income of the estate up to the furnishing of the account was brought in and treated as capital. So that the Government had had a precedent when they proposed in Committee that that also should be done in the case of Estate Duty. But, objection having been taken to that system, the Government now proposed, as they could not carry in the actual income of the estate up to the taking out of the affidavit, that in all cases interest at the rate of 3 per cent. should be charged from the date of death on the estate *plus* the Estate Duty down to the delivery of the affidavit. With reference to the question put by the hon. Member for King's Lynn as to the meaning of the words "the Inland Revenue affidavit or the account," he would point out that they were dealing with two classes of cases. It was correct enough to say that the Inland Revenue affidavit referred to the personal estate that came into the hands of the executor, while the account was brought in with respect to any property as to which Estate Duty was leviable and which was not included in the Inland Revenue account.

MR. BYRNE said, it was all very well from the Revenue point of view to impose this 3 per cent. interest as an equivalent for what the Government originally intended to impose in Committee by means that were not justified by the Resolution of the House. This contention was all very well for the Revenue, but it was rather hard on persons entitled to estates which during the first six months, or even during the first year, did not earn 3 per cent. After the testator's death the executor's duty was to get in the estate; and the money was paid into a bank which in some cases gave a small rate of interest, but which in most cases gave no interest at all. Then, again, the system of aggregation appeared to be forgotten. Under that system the estate that came into the executor's hands bore no relation to the estate on which duty was payable. Estate duty might have to be paid on £50,000, while the money that reached the executor's hands only came to £25,000, the other £25,000 being made up, under the system of aggregation, of property disposed of by the testator in his lifetime by way of settlements. Therefore, double the amount of Estate Duty was payable on the estate that passed; and was it not most unfair and unjust to add 3 per cent. interest to that double amount of Estate Duty? The Solicitor General feared that if the subsection were rejected the payment of the duty would be indefinitely postponed. But there was a method which had been adopted in former cases, by which executors might be tempted to bring in their accounts at an early date, and that was by offering them discount.

Question put.

The House divided:—Ayes 68; Noes 125.—(Division List, No. 173.)

SIR R. WEBSTER said, he begged to move the Amendment standing in his name with regard to instalments. He had understood that the case of instalments would be met in the new clauses.

Amendment proposed to the proposed Amendment, in line 2, after the word "shall," to insert the words "unless the Estate Duty is paid by instalments as hereinafter provided."—(*Sir R. Webster.*)

Question proposed, "That those words be inserted in the proposed Amendment."

MR. R. T. REID said, the Amendment amounted to this—that interest was not to be paid on real property as between the date of the death and the date of the delivery of the account 12 months later.

Mr. BRODRICK said, he would remind the hon. and learned Gentleman of what had already occurred. He (Mr. Brodrick) had brought this matter forward in Committee, and it was recommended on the ground that it was proved that in the case of real property rents were not received in time to enable the interest to be paid except by borrowing.

Sir W. HARCOURT said, the Government were disposed to accept the principle of the Amendments, but thought that the words on the Paper in the name of the Member for Thirsk or the Member for Guildford were preferable to those before the House.

Sir R. WEBSTER said that, under the circumstances, he would withdraw his Amendment.

Amendment to the proposed Amendment, by leave, withdrawn.

Mr. GRANT LAWSON said, he desired to move the Amendment standing in the name of the Member for the Loughborough Division of Leicestershire.

Amendment proposed to the proposed Amendment, in line 8, after the word "property," to insert the words "or upon so much of an Inland Revenue Affidavit as relates to chattels real."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be inserted in the proposed Amendment."

Sir W. HARCOURT said, it would be impossible to accept this proposal, as it would be introducing a system of payment by instalments which had never been practised before.

Question put, and negatived.

Sir R. TEMPLE said, he desired to move an Amendment standing in the name of the hon. Member for King's Lynn (Mr. Gibson Bowles) to strike out from the Solicitor General's Amendment the words after "eight equal yearly instalments," as far as "and the interest on the unpaid portion," &c., and to insert—

"whereof the first instalment shall be due at the expiration of 12 months after the date on which the successor became entitled in possession to his succession, or to the receipt of the income and profit thereof."

He moved this Amendment because it was of a similar character to one he had moved in reference to Sub-section 5 of Clause 6 as it stood in the Bill as amended in Committee. His object was to protest against interest being charged on the eight yearly instalments, or 16 half-yearly instalments, allowed to the executors of landowners. Interest might fairly be charged where the duty might have been paid, but was not paid. That would be a just principle, but in the case of land it could not, in all probability, be said that the owner or the executor could have paid, but had failed to do so. The executor would fail, not through any fault of his own, but because from the nature of the case it was impossible to pay the duty immediately out of the estate. To charge interest, therefore, was nothing else but fiscal rapacity. It was not only severe, but utterly and flagrantly unjust, and he desired to record an emphatic protest against this system of charging interest.

Amendment proposed to the proposed Amendment, in line 10, to leave out from the word "instalments," to the words "and the," in line 13, and insert the words—

"Whereof the first instalment shall be due at the expiration of twelve months after the date on which the successor became entitled in possession to his succession, or to the receipt of the income and profit thereof."—(*Sir R. Temple.*)

Question proposed, "That the words down to the word 'date,' in line 11, inclusive, stand part of the proposed Amendment."

Sir W. HARCOURT said, that it was hardly necessary to argue this point again. From the first the principle laid down by the Government had been that all classes of property should contribute equally. According to that principle real property owed the same debt as every other class of property from the time of the death. It was an extraordinary indulgence to allow real property to pay the duty in instalments. Another indulgence had been allowed—perhaps unjustifiably—in then permitting the first twelve months to go without interest. The principle was that all property should pay alike, and he should like to ask on what principle had land the right to be so treated, while a mill or ironworks, neither of which could be sold at once to pay the duty any more than land, had not the same indulgence? He was only astonished that the owners of other forms of property had not complained of the exceptional treatment given to landowners There were other properties on which it would be quite as difficult to realise the duty as on land which did not receive this indulgence. This Amendment only showed how inveterate was the view of hon. Members opposite that land and land alone should be placed on this exceptional footing.

Sir M. HICKS-BEACH said, the right hon. Gentleman had given another proof that he did not understand his own Bill. His hon. Friend was asking for no special favour for land. He was pleading for real property in which, as a rule, a mill or ironworks were included. The instances given by the Chancellor of the Exchequer—invidious as all his instances were—had nothing to do with the Amendment. If the right hon. Gentleman had said that there were leaseholders who might fairly claim this indulgence, as well as real property owners, he should have been inclined to agree with him. He (Sir M. Hicks-Beach) had raised that very point in Committee. This question had been fully discussed in Committee, and he did not wish to press it further. They had done their best to enforce their view on the Government of the extreme injustice of charging interest on the instalments, as it had never been charged before. In granting the principle of payment by instalments the right hon. Gentleman was granting nothing that realty was not already entitled to. He (Sir M. Hicks-Beach) was afraid it was useless to argue the question. The right hon. Gentleman had hardened his heart, and looked on the question as one merely affecting land, which he wished to treat invidiously. Let them take a Division, and have an end of the matter.

Mr. GIBSON BOWLES said, that as this was really his Amendment he desired to say a word or two on it before the Division was taken. The Chancellor of the Exchequer did not seem to understand the clause. He had informed them that landed property would have an indulgence, inasmuch as it would not pay duty for 12 months. Nothing of the kind. The account was not to be brought in for 12 months, but interest had to be paid from the date of the death. ["No, no!"] Then he took it the Bill had been amended. The harlequin charges made in the Bill were such that, if one was absent from the House for a moment, he found on his return that the Chancellor of the Exchequer had in the interval adopted some new Protean shapes. Every day the Solicitor General put down 20 or 30 new Amendments.

Mr. SPEAKER: Order, order!

Mr. GIBSON BOWLES: Well, he understood that the Government had given up the principle that duty was to be charged from the date of the death until the delivery of the account. There was to be no duty paid for 12 months on real property. But that was not enough. Under Clause 18 the first instalment was not due until 12 months from the date when the successor was to come into beneficial enjoyment—not from the date of death. The successor might not come into beneficial enjoyment till the death of the widow of the testator. In one part it was stated that they were going to levy the duty 12 months after such succession, and in the amended clause it was laid down that they were to levy on identically the same property passing on identically the same death under identically the same disposition an Estate Duty in which the Succession Duty was merged. Originally it was intended to levy it on the death, but the Government gave way in one of their Protean Amendments, and now an interval was to be allowed in the case of the Estate Duty in which was merged the Succession Duty. Unless the Amendment were accepted, they would be in the ridiculous position that a Succession Duty of 1 per cent. merged in the Estate Duty would be levied 12 months after the death, while under another clause a Succession Duty of 3 per cent. would be levied 12 months after the successor had come into possession. It seemed to him, therefore, that the Amendment was one which ought to be pressed. Had it not been for the strange experiences they had had of late years he would have been surprised at the failure of the Chancellor of the Exchequer to deal with this point. The Government had enshrined the principle in Clause 18; why should they refuse it admission in the clause under debate?

Mr. R. T. REID said, he must remind the hon. Member that this clause dealt with Estate Duty and not with Succession Duty.

Mr. GIBSON BOWLES: But the Succession Duty is merged in the Estate Duty.

Mr. R. T. REID said, that that was not germane to the argument. What had happened was that the Government, in compliance with a promise made by the Secretary of State for India, had considered the matter, and had made the concession that with regard to real property interest should begin to run from 12 months after the death. They were asked how best that could be secured, and they intimated their willingness to accept the Amendment of the hon. Member for Guildford. That concession having been made, an Amendment was moved to substitute for a year after death a year after obtaining possession, which might not be for years after the death. Fair play was a jewel, and he could not think the Opposition would deem it right to follow up the concession just made by pressing this Amendment.

Sir J. LUBBOCK (London University) said, there were a great many surprising things in this Bill, but the one thing that astonished him most of all was the extraordinary animosity which the Chancellor of the Exchequer showed to agricultural land. He not only proposed to tax it unjustly, but he never missed an opportunity of insulting the owners of it. The right hon. Gentleman admitted that it was absolutely necessary in the case of land to give some time for the collection of the revenue, but he still objected to this Amendment, and said he was surprised that a similar advantage had not been claimed for mills and manufacturing property. So far as they were real estate they would come under this clause as it stood. But there were many that were leasehold property, and he confessed he was astonished that none of those who represented manufacturing interests had pointed out the very great inconvenience and loss that would be inflicted on them by levying this duty immediately upon death. In some cases this would involve the suspension of prosperous business. He believed that if manufacturers really understood this they would press on the Government the absolute necessity of accepting the Amendment.

Mr. GOSCHEN said, the Government had made a substantial concession by consenting that interest should not be charged for 12 months, and he would therefore advise his hon. Friend behind him not to press the Amendment further. He wished to mark his own sense of the fairness of the Solicitor General and to meet him as far as he could. There were other points on which they still hoped to get concessions and they did not wish to discourage him.

Sir R. TEMPLE said, that after the appeal of the right hon. Gentleman, and in order to encourage the Solicitor General and to fortify him in the course he had begun, he would withdraw the Amendment.

Amendment to the proposed Amendment, by leave, withdrawn.

Amendments proposed to the proposed Amendment, in line 11, to leave out the words "of the death," and insert the words "at which the first instalment is due"; and in line 12, to leave out the words "with the said interest."—(*Mr. Brodrick.*)

Amendment agreed to.

Amendment, as amended, agreed to.

Mr. BUTCHER said, he wished next to move to amend the clause by inserting words that would have the effect of deducting debts due from the deceased to persons domiciled out of the United Kingdom. It would be most unfair to aggregate all the property that a man left without making a deduction for the payment of a man's debts abroad. He could well understand that under the old system, when Probate Duty was only paid on property situated in the United Kingdom, it was reasonable enough not to allow the deduction of debts due out of the United Kingdom. But now, for the first time, duty was to be paid on property situated out of the United Kingdom, and if an executor were to be called upon to pay duty on all such property, why should he not be allowed before payment to deduct the debts due? How would this affect the trading classes? They knew many men who bought their goods abroad and sold them in this country. A man trading with Australia might buy there hides or other articles of commerce and bring them to England. He would owe for them in Australia, but his assets would be situated in England, and the absurd result in the case of his death would be that his executor would actually have to pay duty on property for which money was due to persons out of the United Kingdom. That would hamper foreign trade to a very serious degree. For instance, a man's estate in England might be worth £100,000. But if in respect of it £60,000 was due abroad surely the duty should be payable on the net and not on the gross sum. If it were not for the introduction of the graduated tax there might not be much reason for this Amendment, but the graduated principle having been applied it became incumbent on them to ascertain the net value of an estate before imposing the duty. He personally thought the graduation principle a very excellent one, but it would be extremely unfair in the case of a man whose whole trade was with foreign countries, and whose whole debts were due in foreign countries in respect of goods purchased there, not to take into consideration when charging the Estate Duty the liabilities abroad, which might be very heavy. He asked the House to accept this Amendment, which really could not injure the Exchequer.

Amendment proposed, in page 5, line 18, after the word "debts," to insert the words—

"(including debts due from the deceased, if domiciled in the United Kingdom to persons resident out of the United Kingdom)."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, there was merit in the Amendment, but there was also the question of time and place. The situation was this: that Clause 6 set forth that in determining the value of an estate deductions should be made, and it indicated what deductions should not be made. Then Section 2 dealt with the case of debts due from the deceased person to persons resident out of the United Kingdom, and the subject was deemed of such importance that 10 or 12 lines of the Bill were devoted to it. But the hon. Member jumped from the end of the first section over all these provisions in order to raise the question on the next clause, thus prejudging the whole case. He was quite prepared to argue the matter if necessary at the proper point, but he did suggest that this was not a convenient time to raise the question.

MR. BUTCHER: On that understanding I ask leave to withdraw the Amendment.

Amendment, by leave, withdrawn.

MR. HEYWOOD JOHNSTONE (Sussex, Horsham) said, he had to move an Amendment to the clause providing that, in determining the value of an estate for the purpose of Estate Duty, allowance should be made, not only for funeral expenses and for debts and encumbrances, but also for "the reasonable expenses of any valuation required for the purposes of the Act." A somewhat similar matter, he said, was discussed in Committee, and the Chancellor of the Exchequer on that occasion, after a short Debate, promised to consider it, and to see whether the point could be dealt with on the Report stage. He saw that an Amendment had been put down further on which he presumed was the outcome of the promise made by the right hon. Gentleman; but that Amendment did not, in his opinion, meet the case, because it simply said that where the Commissioners required a valuation to be made by a person named by them the reasonable cost of such valuation should be defrayed by the Commissioners. But that was not at all the question he wished to raise, and therefore he had resolved to bring forward the question again and to take the sense of the House upon it. If it were a concession at all it was one for which they had little reason to be grateful. The Amendment raised a further point, and that was that, in ascertaining the value of the property for the purpose of the

Estate Duty, deduction should be made for necessary expenses over which neither the executor nor the successor to the estate could have any control. Surely no hon. Member could object to expenses of necessary valuations being deducted from the amount liable to pay the duty. Unless it was the intention of the Government to screw out the uttermost farthing by imposing expenses which could not be avoided, they would accept the Amendment. When the matter was discussed in Committee he gave some figures, obtained from a trustworthy source—*Whitaker's Almanack*—as to the cost of these valuations, and the Chancellor of the Exchequer on that occasion seemed inclined to exercise his wit upon them. But he had since obtained the terms upon which a large firm of estate agents did business, and he had also obtained the terms of commission settled by the Institute of Estate and House Agents, and he found that the statistics he gave on the last occasion were perfectly sound. The valuation on personal property would amount to 2½ per cent. on the first £100, and 1½ per cent. on the remainder; and on real property it would be 1 per cent. on the first £1,000, and ¼ per cent. on the rest. Therefore, in the case of very large estates a considerable sum was involved, and it was surely only reasonable and fair that the cost of the valuation should be paid by the Commissioners when it was made by their direction, and that in calculating the amount liable to duty all necessary expenses over which the executor and successor had no control should be deducted.

Amendment proposed, in page 5, line 18, after the word "incumbrances," to insert the words—

"and for the reasonable expenses of any valuation required for the purposes of this Act."—(*Mr. Heywood Johnstone.*)

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, the hon. Member would not deny that the matter was fully considered and decided in Committee on the very plain issue that was raised. But of course the hon. Member was quite entitled to raise it again, and he would endeavour to state the reasons of the Government for not accepting the Amendment. In the first place, the proposal was absolutely novel, so far as the payment of Death Duties was concerned. No allowance for any of these expenses had ever been made during the whole time that the probate laws had been in operation in this country; and he failed to see why in this Bill the question should be raised as to deductions of a not very important character, which ought not in his opinion to be allowed. These expenses were, as a rule, a very small affair. Valuations of property were done very cheaply, and were, generally speaking, not a large item of expense to executors. If, however, they were in future to be paid for by the State, he could conceive that it might be a different matter. It was quite true that consideration was promised to be given by the Government to a similar, though really very different proposal—namely, that where the Commissioners asked for a valuation they should pay for it themselves. The Government could not accept the Amendment, and he thought that in a matter of this kind the House might well leave the clause where the law had remained for so many years.

Mr. FREEMAN-MITFORD (Warwick, Stratford) said, that in his opinion this Bill altered the whole state of affairs, and the altered circumstances might, he thought, well induce the Government to make some change in the existing law in this respect, inasmuch as a hardship never before encountered might have to be faced by all classes of people. He hoped in the circumstances his hon. Friend would press the matter to a Division.

Mr. BANBURY (Camberwell, Peckham) said, with regard to the Solicitor General's statement that these expenses had never been allowed before, valuations would now be constantly made of real property. No doubt the valuation of personal property was a small matter; but here it was proposed to call in estate agents to make quite a different class of valuation. Timber and other kinds of real property would now be the subjects of valuation.

Sir M. HICKS-BEACH (Bristol, W.) felt bound to say that he did not quite agree with his hon. Friend in this matter. He did not think in ordinary cases as between persons accountable for the duty and the Inland Revenue that there would be a necessity for expensive valuations of this kind. The valuation would be made by the agents in charge of the estate, and would go to the Inland Revenue Commissioners, who, if they required a further valuation to be made, would have to pay for it or allow it to the estate. The cases in which a valuation was really necessary were, he thought, provided for by the Amendment of the hon. and learned Gentleman opposite or by the Bill.

MR. BOUSFIELD (Hackney, N.) said, the point raised was not at all the trifling matter it had been represented. It had not been met either by the Solicitor General or by the right hon. Gentleman who had just spoken. It was by no means a trifling matter, but on the contrary, in view of the scheme of graduation, might become a point of importance, and might make all the difference to the beneficiary in the case of a small estate. Why should the Government try to take advantage of an expense of this kind in order to increase, and perhaps double, the amount of duty that might be payable in certain cases? The Government would, he hoped, see their way to make this small concession.

SIR R. WEBSTER pointed out, as it had been said that this question was decided in Committee, that it was then understood that the matter would receive further consideration at the Report stage.

Question put.

The House divided:—Ayes 109; Noes 161.—(Division List, No. 174.)

MR. GRANT LAWSON moved an Amendment for exemption in the case of marriage settlements. He said that his Amendment was intended to protect, not only from taxation, but from double taxation, a form of marriage settlement which was specially convenient to business men and to the poorer classes of society. When he moved a similar Amendment in Committee it was objected that it would lead to evasion; and therefore he had inserted the provision with respect to the payment of interest by the settlor to the trustees. The sum which the deceased had covenanted to pay by a settlement which he could not get out of should surely be regarded as a debt or incumbrance on the estate, and as such ought to be deducted from its value? If the money were paid off during the lifetime in the case of wealthy settlors the duty would be evaded; but poorer people and those who had the money invested in business might not be able to pay during life; and the consequence of the Government's proposals would be to drive them to the money-lenders. This would not be the cause of arrangements being made for evading duty. People did not settle more money than they could help, and even if they did settle money on marriage they only provided for future taxation. He had altered the form of the Amendment in every way he could to meet the right hon. Gentleman's susceptibilities, and failed to see how any difficulty could arise to prevent his accepting it.

Amendment proposed, in page 5, line 18, after the word "incumbrances," to insert the words—

"and for any sum which the deceased had covenanted to pay on or after his death to the trustees of any settlement made in consideration of marriage, and upon which he had paid interest to such trustees, at the rate of not less than three per centum per annum from the date of such settlement."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

*SIR J. RIGBY said, this was one of those cases which affected the case of the administrator most directly. The arrangement contemplated by the Amendment would be taken into account by the deceased in the testamentary disposition of his property. It was practically a way of dividing his estate upon his death. It was extensively resorted to, and was, in effect, the same thing as a testamentary disposition. Looking upon that as the substance of the case, he did not see any reason for accepting the Amendment.

MR. GOSCHEN (St. George's, Hanover Square) said, this matter had been referred to several times, and had been promised consideration by the Chancellor of the Exchequer, who had admitted there was force in the representations that had been made and the contentions by which they had supported them. He rose simultaneously with the Attorney General in order that the Government might not put its foot down until the case had been argued. He could not agree with the view taken by the Attorney General, because he had omitted to take into account that the effect of the Amendment of his hon. Friend did not only settle the property which was to be parted with at death, but settled the property upon which interest at the rate of 3 per cent. was to be paid. This was not a matter in which the rich had much interest, but it was a matter of vital importance to traders who did not wish at once to take money out of business. He wished the Chancellor of the Exchequer were in his place so that they might be able to make an impression upon him. This was one of the subjects that the right hon. Gentleman did not dismiss with a wave of his hand, but he acknowledged there was great force in the proposal. There was an irrecoverable debt established, and they met the point with regard to evasion by saying that there must be *bonâ fide* interest paid upon it. Here was a contract with a trustee which was practically equivalent to paying over money. Why then was it not to be treated the same as any other debt? The testator might borrow money and hand it over, and in that case the loan would be treated as a debt. The alternative was that the money must be paid over at once. Many a man of business would be grateful if the making of this form of settlement were facilitated. Did the Chancellor of the Exchequer, because he feared evasion, wish to drive a settlor to take the money out of his business instead of parting with it by instalments? The Chancellor of the Exchequer must remember that if a settlor could make higher interest by retaining his money in his business he would be accumulating more funds upon which he would have to pay Income Tax. The only argument that the Attorney General or any other Minister could bring forward was the argument of evasion; but if the contract was such that no evasion was possible, and interest were paid from the first day of the loan as fixed in the Bill, he did not see how that argument applied. He hoped the Government would not reject this Amendment without full consideration. Right hon. Gentlemen opposite must have seen that they on that side of the House had not been able to support all the Amendments which hon. Members behind them had proposed, and he thought they might fairly take the sense of the House upon this subject without putting any pressure upon them. As he had said, this Amendment was not put forward on behalf of the rich man, but on behalf of those who were not so rich that they could afford to take the money out of their businesses at a given moment. If the Government thought the Amendment of his hon. Friend was not strong enough they might try to strengthen it. He did not ask for any concession or anything that was to be regarded as an indulgence; only that there should be a recognition that this was as much a debt as any other kind of debt.

Mr. R. T. REID said, he recollected perfectly well that when this matter was brought forward in Committee it was strongly urged upon the attention of the Government, and the Chancellor of the Exchequer said he would give consideration to the point. That meant that his right hon. Friend would do what lay in his power to overcome the difficulties which presented themselves, particularly the danger of evasion; and if those difficulties could be overcome he would do all he could to meet the desires of hon. Gentlemen opposite. But the authorities at the Exchequer, with whom they had consulted, were struck by the difficulties and the danger of evasion by means of those trusts. They were, in effect, creating the equivalent of a legacy, and the promise to pay was not the same as handing over the cash. The Government had, therefore, come to the conclusion that the adoption of the Amendment would open so wide a door to evasion that a large portion of money which ought not to escape duty would be withdrawn from the payment of duty, with consequent disastrous results to the Revenue.

Mr. GRAHAM MURRAY (Buteshire) said, the Attorney General had got up and rejected this Amendment in a speech in which not a word was said about evasion, and after the powerful appeal of the right hon. Gentleman the

Member for St. George's the Solicitor General got up and said they were told by prominent officials of the Treasury that this proposal might, if adopted, lend itself to evasion. They had heard nothing of how this evasion was to take place. The hon. and learned Gentleman said that paying money down was a very different thing from a promise to pay, but there were many cases where a promise to pay, with interest, was equivalent to money. He did not know what Consols were but a promise to pay. It was illogical to say this was not a debt. He would, however, pass from this subject, only reminding the House again that it had not been shown how the suggested evasion was to take place. The Attorney General had told them that when a man promised to pay a certain sum, under a marriage contract, to his son or daughter, he took it into account when he made his testamentary disposition. Was not everybody familiar with the fact that if a son had an advance of £20,000 during his father's life, that was always taken into consideration? If an irrevocable contract was entered into to pay a certain sum on death, coupled with an undertaking to pay interest during lifetime, then the money really passed at the time of the promise and not at the time of death. Commercial men would most feel the hardship, and it was contrary to equity that the sum should not be deducted from the fortune.

Mr. COURTNEY said, they had been told that this matter had been raised before. He was bound to say that there seemed to him to be good reason for raising it now, and, seeing what was the character of the arguments which had come from the Law Officers of the Crown, he should think it might be necessary to raise it yet again. It was small encouragement which was given to hon. Members to treat a question of this kind on its merits, not only in face of the attitude of the Government supporters, but having regard to the manner in which it had been dismissed by the Law Officers of the Crown. He contended that not only the sum made under a marriage settlement contemplated by the Amendment of the hon. Member, but the creation of an immediate present obligation, with the covenant attached to pay interest, should be deducted from the estate on which Death Duty had to be paid. A man, on the marriage of his daughter or son, might pay down a sum in cash to trustees, that sum to be taken in ordinary course as a part advance to the child in case of a final bequest by will. Whatever sums of money a father gave his children during his lifetime were, on the other hand, still to be treated as forming no part of his estate at the time of his death. Where was the distinction between the two forms of gift? He admitted that a covenant by a man to pay a certain sum to his children upon his death might in some instances be substituted for a will in order to escape the payment of Estate Duty. No such objection could be raised, however, against a gift under covenant by a man of a sum of money over which he gave up all control, and upon the unpaid portion of which he paid interest regularly. A debt in that case was surely created just as much as if he had paid the money over in cash. Take another example, and suppose, first, that a man covenanted to pay £5,000 to the trustees of his daughter's marriage settlement, and agreed to pay interest until the £5,000 had been handed to them. Then suppose that for some reason or other he preferred to borrow £5,000 from an insurance office and pay it over to the trustees. In the first case the £5,000 would be considered as forming part of his estate at the time of his death and would be liable for Estate Duty, while in the second case the £5,000 he owed the insurance office would be treated as a debt due from the estate and would therefore escape duty. Where was the real difference between the two cases?

Mr. BYRNE said, the very principle of deduction was that debts should be deducted. Exceptions were made, and the grounds for the exceptions were that there might be evasion. As regarded a settlement of this description already made, it was an idle thing to say that evasion could have been intended before this Act was passed. He had not heard one single word suggested why the Government should not make an exception here. The truth was, that Sub-section A of Section 7 was framed upon an extraordinary basis. It introduced an entirely new notion about debts and incumbrances. There was substituted for "valuable consideration" "full consideration," and he supposed the unhappy man interested would have to find out whether full consideration was made. A debt of this kind could not be regarded as a testamentary disposition. Such a disposition could be revoked; but this was the creation of a legal obligation in respect to consideration received, and a man could not get rid of it. It was true there were some forms of settlement which might be made the means of evasion, but here there could really be no question of evasion involved.

Mr. BARTLEY said, he thought he had some right to speak upon this matter, because on the Committee stage the Chancellor of the Exchequer promised to give some consideration to the point which he raised. The case of Mr. Joseph Whitworth had been mentioned, who left half a million of money to found Scholarships, and covenanted to pay down so many thousand pounds and interest on the remainder until the time of his death. If the clause were not amended in some such way as was now proposed, in the event of a similar case occurring the gift would, on the death of the donor, be treated as still forming part of his estate. The Chancellor of the Exchequer had promised to consider what would be the best form in which to introduce an Amendment into the Bill to provide against such an injustice, but, so far as he was aware, the right hon. Gentleman had done nothing in the matter at all. He hoped that some provision would be made to meet such a case.

Colonel KENYON - SLANEY (Shropshire, Newport) asked whether the discussion was to be allowed to close without some reply to the able speech of the right hon. Gentleman the Member for Bodmin (Mr. Courtney)? [*Cries of* "Divide!"] The only comments made upon that speech by the supporters of the Government were vague and incoherent cries of "Divide." As far as efforts to try and remove the difficulties which surrounded this measure were concerned, the House had no reason to thank gentlemen of the class to which he alluded. One of the highest authorities in the House had made a perfectly clear, distinct, and unmistakable charge against the Law Officers of the Government. The right hon. Gentleman (Mr. Courtney) had stated in terms which it was impossible to misunderstand that the Law Officers had evaded their duty of making the point clear. It might possibly be that they had not appreciated the full weight of the arguments which had been used, but there could now be no pretence for saying that those arguments had not come before the House in a clear and unmistakable form.

Sir J. LUBBOCK (London University) said, he must state, in justice to the Attorney General (Sir J. Rigby) and the Solicitor General (Mr. R. T. Reid), that they had both spoken in the Debate, and therefore could not speak again. There had, however, been a most able, and he (Sir J. Lubbock) thought, a most convincing speech from his right hon. Friend (Mr. Courtney), and some reply ought to be given to it. Where was the Chancellor of the Exchequer (Sir W. Harcourt)? Why was he absent from his place throughout the discussion on this Amendment? Of course, the Attorney General and the Solicitor General would have a difficulty in giving way in the absence of the right hon. Gentleman in charge of the Bill. No doubt the Chancellor of the Exchequer was not very far off, and he could surely be asked to return to the House and give an answer to his right hon. Friend (Mr. Courtney). Then there was the Secretary for India (Mr. Fowler). Why could not that right hon. Gentleman say a word? If no one on the Treasury Bench would speak, might not one of the supporters of the Government be asked to make some sort of reply?

Question put.

The House divided:—Ayes 131; Noes, 161.—(Division List, No. 175.)

Sir R. WEBSTER proposed, in Clause 7, page 5, line 22, after "created," to leave out to "take," in line 24, and insert "for valuable consideration or." He said he failed to understand why the consideration should be one for the deceased's own use and benefit, and he moved the Amendment in order to obtain a distinct understanding on the point.

Amendment proposed, in page 5, line 22, to leave out from the word "created," to the word "take," in line 24, and insert the words "for valuable consideration or."—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

MR. R. T. RIED said, he could not reconcile the hon. and learned Gentlemen's Amendment with his remarks in support of it. The effect of the adoption of the Amendment would be to allow debts which had been created for marriage consideration or for insufficient consideration to be withdrawn from the estate. He did not think it would be considered disrespectful to the Committee if he refrained from repeating on this point arguments which he had already used.

Amendment, by leave, withdrawn.

On the Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 5, line 22, leave out "otherwise than."

MR. GIBSON BOWLES said, he wished to move the omission of the word "full."

MR. R. T. REID, rising to Order, pointed out that that word had already been passed.

MR. SPEAKER: That being so, the Amendment cannot be moved.

On the Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 5, line 32, before "property," insert "land or other subjects of."

MR. GIBSON BOWLES moved, in page 5, line 33, to leave out Subsection (2), which provides that an allowance shall not be made in the first instance for debts due from the deceased to persons resident out of the United Kingdom, unless contracted to be paid in the United Kingdom, or charged on property within the United Kingdom, except out of the value of any personal property of the deceased situate out of the United Kingdom on which Estate Duty is paid. He thought that, as soon as property outside the United Kingdom was brought into the net of taxation, the debts due to people outside the United Kingdom must be deducted from the property. The object of the Government was to get at the property, but until the debts had been deducted they would not have got at the property. It was the residue which should be charged.

Amendment proposed, in page 5, line 33, to leave out Sub-section (2) of Clause 7.—(*Mr. Gibson Bowles.*)

Question proposed, "That the words of the sub-section down to the word 'on,' in line 8, stand part of the Bill."

SIR W. HARCOURT said, he thought an arrangement had been come to on this matter at the suggestion of the hon. Member for Leith and the hon. Member for Hull. The Solicitor General had an Amendment lower down on the Paper which he was about to move, and which would meet the objections to this part of the clause, and as the omission of the sub-section would prevent the moving of that Amendment, he could not accept the hon. Member's Motion.

MR. JACKSON said, he could not understand the distinction drawn between debts at home and debts abroad, and could not see why all debts should not be treated alike, whether home or foreign. He would be glad if the Solictor General would explain why a distinction was made.

MR. R. T. REID said, the matter simply came to this—the Government did not want to allow a man who had foreign assets and liabilities and British assets and liabilities so to marshal his estate as to pay all the foreign debts out of the English assets and not bring in the foreign assets to assist in meeting the English debts.

MR. BUTCHER said, he did not see why the principle on which debts due at home were allowed to be deducted and debts due abroad were not.

COMMANDER BETHELL said, he would like to know what part of the clause empowered an executor who brought foreign assets into the estate to set off foreign debts against those assets.

MR. FORWOOD said, that under the clause great inconvenience would be caused to the mercantile community.

*SIR J. RIGBY said, the clause permitted an executor to deduct from the value of personal property situate out of the United Kingdom the whole amount of the debts incurred abroad. In the case of goods that had arrived in British ports, but which were not to be paid for here, there would be a repayment of the whole or part of the duty paid in respect of those goods when it was shown that the personal property outside the country was not sufficient in amount to defray their cost. The Government did not intend that money in this country should be devoted to the payment of foreign debts when there were foreign assets with which they could be met.

MR. BARTLEY considered that the effect of the clause would be to hamper trade seriously in many cases.

MR. R. T. REID said, they had been living under the terrible state of things feared by the hon. Member ever since the Probate Duty came into force.

MR. TOMLINSON also thought that the clause would be extremely embarrassing to trade.

Question put.

The House divided :—Ayes 138; Noes 103.—(Division List, No. 176.)

On the Motion of Mr. R. T. REID, the following Amendments were agreed to :—

Page 5, line 38, leave out "on," and insert "in respect of."

Page 5, line 42, at end, insert—

Commander Bethell

"(3) Where the Commissioners are satisfied that any additional expense in administering or realising property has been incurred by reason of the property being situate out of the United Kingdom, they may make an allowance from the value of the property on account of such expense not exceeding in any case five per centum on the value of the property."

Further Proceeding on Consideration, as amended, deferred till To-morrow.

MESSAGE FROM THE LORDS.

That they have agreed to,—

Local Government Provisional Order (Poor Law) Bill,

Cheltenham College Bill, with Amendments.

ZANZIBAR INDEMNITY BILL.—(No. 308.)

Read a second time, and committed for To-morrow.

NAUTICAL ASSESSORS (SCOTLAND) BILL.

On Motion of The Lord Advocate, Bill to provide for the attendance of Assessors at the trial and hearing of Maritime Causes in the Court of Session and Sheriff Courts in Scotland, and in Appeals to the House of Lords, ordered to be brought in by The Lord Advocate, Sir George Trevelyan, and Mr. Solicitor General for Scotland.

Bill presented, and read first time. [Bill 312.]

BRITISH MUSEUM [PURCHASE OF LAND].

Considered in Committee.

(In the Committee.)

1. Resolved, That it is expedient to authorise the issue, out of the Consolidated Fund of the United Kingdom, of a sum not exceeding £200,000, for the purchase of certain lands by the Trustees of the British Museum.

2. Resolved, That it is expedient to authorise the National Debt Commissioners to lend to the Treasury the said sum or part thereof, and to authorise the payment, out of moneys to be provided by Parliament, or (if those moneys are insufficient), out of the Consolidated Fund, of any annuity and interest required for the repayment of such loan.—(*Sir J. T. Hibbert.*)

Resolutions to be reported To-morrow.

House adjourned at twenty minutes before One o'clock.

HOUSE OF LORDS,

Friday, 13th July 1894.

LONDON COUNTY COUNCIL — THE DUCHY OF LANCASTER AND BETTERMENT.

MOTION FOR PAPERS.

*The Earl of ONSLOW moved for copies of the correspondence which had passed between the Duchy of Lancaster and the London County Council with reference to the purchase from the Duchy of the reversion to the freehold of property required for widening Wellington Street and the Strand; and as to the conditions imposed by the Duchy against any claim by the London County Council to levy a "betterment" charge on property between Wellington Street, the Strand, Savoy Street, and Wellington Place. He was desirous that the Government should lay on the Table the correspondence, as a Committee of the House had been inquiring into the question of town improvements. Their Report had been presented, and it would probably be necessary for their Lordships' House to take some action in the matter. It was therefore desirable that they should know clearly what was and what was not the opinion of the Government upon the subject, because at present it seemed open to some doubt. The circumstances of the case were these, as far as he had been able to gather: The London County Council had made a proposal to purchase certain property belonging to the Duchy of Lancaster between Wellington Street and Savoy Street on the Waterloo Bridge side of the Strand. The Duchy offered to sell the reversion to the Council for £32,000. That sum the London County Council were prepared to pay, but they wished at the same time to insert a condition that the property of the Duchy should be subject to a charge for betterment should the London County Council Bill pass. To this the Duchy had strongly objected, and then followed a correspondence, with which he hoped the noble Lord would enlighten the House, resulting in an agreement that on payment of £38,000 odd for the property the question of betterment should not apply to the property of the Duchy. He was informed the property was extremely valuable, and was let for £3,400 a year, 20 years' purchase of which would amount to about £87,000, or more than double the amount which the Duchy was asking for it. It was no part of his duty or purpose to inquire whether that was a proper amount to be accepted; all he was concerned with was the question of the application of the betterment principle. Various utterances had been made on the subject by Members of the Government in that House, and the noble and learned Lord on the Woolsack had expressed his belief that the principle of betterment was thoroughly sound. It had been dealt with in a Private Bill, and the Secretary of State for India (then President of the Local Government Board) had stated that he was prepared to be guided by some carefully-considered words which had been spoken on the subject, to the effect that where property was permanently increased in value by a public improvement an equitable rate should be levied on the property so improved; and the Leader of the House of Commons had said that what he had to consider was the method to be pursued in order to carry out the principle of betterment. That appeared to be somewhat at variance with the action of the Chancellor of the Duchy, because in a letter (the only one to which he had been able to obtain access) the London County Council wrote to the Duchy Office that they were prepared to purchase the premises on the understanding that the reduction in price was made in lieu of the contribution by the Duchy in respect of betterment; to which they had received a reply that the Duchy Office was no party to any such understanding, and that the Chancellor of the Duchy was not prepared to sanction the importation of the betterment principle into the agreement between the Duchy and the London County Council or to recognise the propriety of its introduction. It appeared to be very much the case mentioned by the noble Earl at the head of the Government some months ago when he said, "We in England had no objection to seeing experiments tried, provided they were not tried upon ourselves"; and it rather appeared as if the Government had no objection to seeing

An Asterisk (*) at the commencement of a Speech indicates revision by the Member.

the principle of betterment tried, provided it was not tried upon its own property. Their Lordships would probably think, therefore, it was desirable, before they came to consider the Report of the Committee which had been recently sitting, that they should have a clear statement of the views of the Government upon the application of the betterment principle when it was applied to their own property. With that object he begged to move that a copy of the correspondence which he had mentioned might be laid on the Table of the House.

Moved, "That there be laid before the House correspondence which has passed between the Duchy of Lancaster and the London County Council with reference to the purchase from the Duchy of the reversion to the freehold of property required for widening Wellington Street and the Strand; and as to the conditions imposed by the Duchy against any claim by the London County Council to levy a "betterment" charge on property between Wellington Street, the Strand, Savoy Street, and Wellington Place."—*(The Earl of Onslow.)*

THE LORD PRIVY SEAL AND CHANCELLOR OF THE DUCHY OF LANCASTER (Lord TWEEDMOUTH): My Lords, I think at any rate the noble Lord has not given a great length of notice of his intention to raise this question. It would have been more convenient if he had given me private notice that he intended to raise it rather than have left me to see it for the first time when I looked at the Papers this morning. However, I do not complain of that, because I am perfectly ready to deal with the question now. I do not think the noble Lord quite appreciates what the duties and functions of the Duchy are. He treats the property of the Duchy as Government property. It appears to me that the duty of the Chancellor of the Duchy is to administer certain Crown property for the benefit of the Crown, and that the opinion of the Government with regard to a particular question concerning it does not come into the matter of their administration of that property. I take it that the duty of the Chancellor of the Duchy is to see that a sufficient margin is made on all occasions for the Duchy, and that the largest sum possible is made available to pay into the Privy Purse at the usual fixed periods of the year. I have no objection to lay this correspondence upon the Table of the House; but, at the same time, I must ask your Lordships to bear with me for a few moments while I give some further details with regard to the negotiations in this matter than appear on the paper, because it will be readily understood that negotiations of this kind are not simply carried on upon paper, but also partly by word of mouth between the agents of the two parties concerned. In the first place, I should like to correct an erroneous idea which seems to be entertained by the noble Lord that the stipulation with regard to the waiving of betterment came from the Duchy Office. On the contrary, it came from the London County Council itself. The negotiations have been proceeding for something like two years on this subject, and there has been a considerable amount of correspondence, and many interviews between the agents of the Duchy and the County Council respectively, which eventuated on November 23rd last year in Mr. Young, on behalf of the London County Council, offering to Mr. Boulden, the Chief Surveyor of the Duchy, £24,170 for this property on the distinct understanding that the Duchy should receive the rents during the various existing leases, and that the question of betterment should not thereafter be raised at all. This proposal came from Mr. Young himself, and the offer was declined by the Duchy Office for various reasons, one being that there were various conditions which it did not come within the powers of the Duchy to comply with. They also did not consider the price sufficient. Further negotiations took place between Mr. Boulden and Mr. Young, and Mr. Boulden at last came to the conclusion that about £30,000 would be given willingly by the County Council for this property. Eventually, after further negotiations, on the 24th of January this year, with the sanction of their Chairman, an offer was made to the County Council for this property of £32,000, with this waiving of Betterment Clause put into the proposal, that particular clause being suggested by Mr. Young himself, and not by the Duchy's agents. The Improvements Committee of the London County Council recommended this offer to the County Council itself for acceptance, but among that body a doubt arose with regard to the question of betterment. The proposal was declined, and the matter was referred back to the Improvements Committee to see if they could not come to some other arrangement. The Improvements Committee thereupon informed the Duchy that they were in a great difficulty in consequence of the General Acts of the Council; that they felt they had been extremely well treated in the matter by the Duchy, whose offer they acknowledged was very liberal, but they suggested that some addition should be made to the sum asked by the Duchy, and that the question of betterment should be left alone. The answer of the Duchy was: "We have made you an offer; any other offer should come from you, and you should make a proposal." I may state that the Chairman of the Improvements Committee said in the course of the Debate that they had made an allowance of £8,000 for betterment when they recommended that the offer of £30,000 should be accepted. Again, there were negotiations, and it turned out that Mr. Young's valuation of betterment came to £6,500, and that of Mr. Boulden to £7,000. Eventually it was proposed that £6,760 should be allowed in lieu of betterment on the recommendation of both parties. Accordingly, the matter then stood thus—either that £32,000 should be accepted with a waiver of betterment, or a sum of £38,760 without it. The matter again went before the Improvements Committee, who recommended again that the original offer of £32,000 be accepted. The London County Council then stated that they would have nothing to say to the whole thing, and that they could only consent to the £32,000 provided the waiver of betterment clause was struck out. The Local Board of the Strand, who were to pay one-fourth of the £32,000, refused to pay the one-fourth, and so the matter fell to the ground. As far as I am myself concerned, I can only say that my responsibility in the matter has been that when I came into Office I found this matter still suspended like Mahomet's coffin, and I sent a letter to the London County Council saying that I must have an answer by the 23rd June, because there were tenants of the Duchy to be considered, and proper notice would have to be given them if necessary. Negotiations have been carried on properly, but have been concluded, the result of which will be that, owing to the difficulty which has arisen, this public improvement will be postponed until these leases fall in some 20 years hence. I shall be happy to lay the Papers before the House, and I hope the short statement I have made to your Lordships will be read in with the letters.

*THE EARL OF ONSLOW asked whether the portion of the letter published by the London County Council in which Sir John Engelhardt stated that the Chancellor of the Duchy was not prepared to sanction the importation of the question of betterment into the agreement was adhered to or not? He understood the noble Lord now to state that £32,000 was the sum which the Duchy were prepared to accept if the question of betterment was left out, but £38,700 if it were left in.

LORD TWEEDMOUTH: I am afraid I have not made myself quite clear to the noble Lord. £32,000 was the price with the waiver of betterment; £38,670 with the waiver of betterment clause struck out. It is not our business to express an opinion as to the justice or injustice of betterment. We have to accept the law as it is, and are quite prepared to do so.

THE DUKE OF ARGYLL: I should be glad to know whether the noble Lord means that the price he insisted upon was a price which was to cover betterment if the question should arise?

LORD TWEEDMOUTH: Certainly, the £38,000 was; the £32,000 was not.

THE DUKE OF ARGYLL: Then that amounts to a refusal on the part of the Government to submit to be charged for betterment, because they added to the price as much as they expected to have to pay. Do I rightly understand the noble Lord in that sense?

LORD TWEEDMOUTH: No. We were perfectly ready to submit to the charge for betterment, but we were asked by the London County Council to quote the lowest price we could without the betterment charge. It is like any other matter of everyday arrangement between one proprietor and another.

Motion agreed to.

Correspondence laid before the House, and to be printed. (No. 164.)

COMMISSIONERS OF WORKS BILL. (No. 68.)

Returned from the Commons with the Amendments agreed to.

OUTDOOR RELIEF (FRIENDLY SOCIETIES) BILL.—(No. 146.)

Returned from the Commons with the Amendments agreed to.

WILD BIRDS PROTECTION ACT (1880) AMENDMENT BILL.—(No. 148.)

Returned from the Commons with the Amendments agreed to.

LOCAL GOVERNMENT PROVISIONAL ORDER (POOR LAW) BILL.

Returned from the Commons with the Amendments agreed to.

PIER AND HARBOUR PROVISIONAL ORDERS (No. 3) BILL.—(No. 139.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^a on Monday next.

PIER AND HARBOUR PROVISIONAL ORDER (No. 4) BILL.—(No. 142.)

House in Committee (according to Order): Bill reported without Amendment: Standing Committee negatived; and Bill to be read 3^a on Monday next.

WATER ORDERS CONFIRMATION BILL [H.L.].—(No. 44.)

Commons Amendment considered (according to Order), and agreed to.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 11) BILL.—(No. 121.)

Amendment reported (according to Order); and Bill to be read 3^a on Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDERS (No. 13) BILL.—(No. 125.)

Amendments reported (according to Order), and Bill to be read 3^a on Monday next.

LOCAL GOVERNMENT (IRELAND) PROVISIONAL ORDER (No. 14) BILL. (No. 137.)

Read 3^a (according to Order), with the Amendments, and passed, and returned to the Commons.

VALUATION OF LANDS (SCOTLAND) ACTS AMENDMENT BILL [H.L.].

A Bill to amend the Valuation of Lands (Scotland) Acts in regard to the duties of the assessor of railways and canals—Was presented by the Lord Privy Seal *(L. Tweedmouth)*; read 1^a; and to be printed. (No. 163.)

House adjourned at ten minutes before Five o'clock, to Monday next, a quarter past Four o'clock.

* * *

HOUSE OF COMMONS,

Friday, 13th July 1894.

QUESTIONS.

DISEASED SHEEP AT ARDRISHAIG.

SIR D. MACFARLANE (Argyll): I beg to ask the President of the Board of Agriculture if any action has been taken in the matter of a complaint forwarded to the Board on 17th April by the Lord Advocate with reference to a case of alleged straying of diseased sheep upon the banks of the canal at Ardrishaig in February last; and whether any prosecution has been instituted; and, if so, with what result?

THE PRESIDENT OF THE BOARD OF AGRICULTURE (Mr. H. GARDNER, Essex, Saffron Walden): On receipt of the communication to which my hon. Friend refers I took steps to bring it under the notice of the Argyll County Council, with whom it rests to make regulations for prohibiting or regulating the movement of sheep affected with sheep-scab, and generally to enforce the requirements of the law for the purpose of preventing the spreading of that disease. The County Clerk informs me that no prosecution was instituted by the Executive Committee of the Council in the case in question, the animal not having strayed from the land of the person to whom it belonged.

SIR D. MACFARLANE: Would the right hon. Gentleman ascertain on what public ground the County Council permitted this trespass without prosecuting?

MR. H. GARDNER: I will make further inquiries.

NURSING OF FEVER PATIENTS IN INDIA.

VISCOUNT FOLKESTONE (Wilts, Wilton): I beg to ask the Secretary of State for War whether the 13 men of the 1st Battalion Bedfordshire Regiment, now at Noshera in India, who have died of typhoid fever, were nursed by their comrades, as no lady nurses were to be had; will he explain why these orderlies have been refused any extra pay; whether, of the 13, 10 had been recently drafted from England; and can he state what were their ages?

THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): I have no information as to the case to which the noble Lord refers. It has always been the practice to employ, in addition to the regular attendants of the Army Hospital Corps, and the establishment of lady nurses, a few soldiers, taken from the corps to which the patients belong, to assist in attendance on special cases; and recently extra duty pay has been sanctioned for a limited number of these "orderly comrades."

BURIAL OF SEAMEN AT ANTWERP.

MR. CARVELL WILLIAMS (Notts, Mansfield): I beg to ask the Under Secretary of State for Foreign Affairs if he is aware that in two recent cases of burial of seamen at Antwerp the chaplain of the Mariners' Church was requested to conduct a burial service at the cemetery, but was prevented doing so by the Episcopalian clergyman claiming to officiate; whether Dr. Stanley, the British chaplain at Antwerp, has been requested by Her Majesty's Consul General to conduct the service at the burial of all British seamen buried at that port; whether the Consul General has so acted under the authority of the Foreign Office; and whether steps will be taken to secure for those who have charge of the burial of British seamen at Antwerp, or other foreign ports, the right of having such burial services as they may desire, and conducted by persons of their own choice?

THE UNDER SECRETARY OF STATE FOR FOREIGN AFFAIRS (Sir E. GREY, Northumberland, Berwick): We have no knowledge of the circumstances referred to. There is no British Chaplaincy under Government control at Antwerp. British Consular officers, in case of burials of British subjects in foreign ports, must be guided by the laws in force in those ports. If in the case referred to it is considered that the Consul General has unduly interfered, inquiry will be made if details are supplied to the Foreign Office.

THE EAST INDIAN RAILWAY.

SIR J. KITSON (York, W.R., Colne Valley): I beg to ask the Secretary of State for India whether his attention has been called to the statement made by the Chairman of the East Indian Railway, who asserted, in his address to the shareholders at the last half-yearly meeting, that continued difficulties are met with in obtaining funds from the Government of India to meet the reasonable requirements of traders for increased or improved accommodation, and what is virtually an almost insuperable barrier has been set up against any extension of the undertaking; that the Board still finds the greatest difficulty in obtaining funds from the Government, while even the amount urgently required to provide carriages for the many thousands of passengers who, in the absence of proper vehicles, it has been necessary to carry in goods waggons and cattle trucks, has only been granted after repeated solicitation; and whether he will take measures to remove the difficulties complained of, and afford railway companies in India the means of obtaining readily the necessary additional funds for meeting the requirements arising in the development of traffic on their lines?

MR. H. H. FOWLER: My attention has been called to the statements made by the Chairman of the East Indian Railway Company, in respect to the provision of funds by the Government of India for the purposes of that Company. The East Indian Railway Company is at present under its constitution dependent, for outlay in the nature of capital expenditure, on the limited funds at the disposal of the Government of India for such purposes. It is, in my opinion, very desirable that means should, if possible, be provided by which the requirements of this system may be more largely met in the future, and the subject is now under my consideration in Council. This difficulty does not arise in connection with other Indian Railway Companies, who possess the power under their constitution to raise, with the sanction of the Government, funds for the purposes of their several undertakings.

LAND PURCHASE IN IRELAND.

Mr. TULLY (Leitrim, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is prepared to state if the Land Commission are aware that Mr. Samuel Gordon, of Dreeminchin, Newtowngore, a tenant on the Godley Estate, situated in South Leitrim, agreed to purchase his farm under the Land Purchase Act for £250; that he paid his first instalment in the bank on these terms on 19th January, 1891; that the vendor's solicitor afterwards alleged that the purchase money was £304; that in 1892 Mr. Gordon was processed without getting any notice, and obliged on 17th February, 1892, to pay £12 3s. 2d., including 19s. costs; and that on a subsequent occasion he was obliged to pay £1 19s. 9d. costs, and has been lately put to serious expense and law costs owing to the action of the vendor's solicitor; and whether he is prepared to recommend that the Land Commission order a full inquiry into the manner in which the vendor's solicitor has treated the tenants who agreed to purchase their holdings on this estate?

The CHIEF SECRETARY for IRELAND (Mr. J. Morley, Newcastle-upon-Tyne): I am informed that the price mentioned in the agreement, which was dated the 22nd April, 1890, is £304, not £250 as stated in the question, and that Mr. Gordon agreed to pay interest on the said sum of £304 at the rate of 4 per cent. from the date of the agreement until the purchase-money was advanced. The advance was not sanctioned until June, 1892, when the price, by agreement, was reduced to £250. The proceedings referred to appear to have been taken by the landlord in the County Court for interest due under the original agreement previously to the sanction of the advance and the agreement to reduce the price. The Land Commissioners have no jurisdiction to interfere with the decrees of the County Court Judge. Owing to an unsettled dispute between the tenant purchasers with regard to turbary, the advance has not yet been made, and no instalment has been paid to the Land Commission as implied in the question.

THE COASTGUARD IN CORNWALL.

Mr. LUTTRELL (Devon, Tavistock): I beg to ask the Civil Lord of the Admiralty whether, in view of the strong recommendation at the coroner's inquest on the bodies of the men drowned in the Norwegian ship *William*, on 29th December last, and of the notoriously dangerous character of the coast, he will consider the advisability of forming a detachment of the Coastguard, to which the rocket apparatus could be supplied, at Crackington Haven, Cornwall; and whether he will take steps to form a Coastguard connection by coast between Bude and Boscastle?

The CIVIL LORD of the ADMIRALTY (Mr. E. Robertson, Dundee): The objects for which the Coastguard exist are defined by Statute, and are the defence of the coasts of the realm, the more ready manning of the Royal Navy in case of war or sudden emergency, and the protection of the Revenue. The creation of a new Coastguard station between Bude and Boscastle has not been suggested for any of these objects. Where life-saving apparatus are supplied to existing Coastguard stations, they are worked by the men belonging to the station.

NATIVE OUTBREAK IN FIJI.

Mr. HOGAN (Tipperary, Mid): I beg to ask the Under Secretary of State for the Colonies whether he has any official information that would throw light on the causes of the recent Native outbreak in Fiji, reported in a Reuter's cable message from Auckland dated 9th July; and whether he can confirm or contradict the statement that there is considerable disaffection amongst the Natives of that colony, consequent on their being compelled to pay heavy taxes on the produce that they raise and require for their own sustenance?

The UNDER SECRETARY of STATE for the COLONIES (Mr. S. Buxton, Tower Hamlets, Poplar): We have no information in regard to the first point. As regards the second, we have no reason to believe, as far as is officially known, that there is dissatisfaction among the natives of Fiji on account of the methods of taxation enforced.

THE CENTRAL TELEGRAPH OFFICE.

Mr. M'CARTAN (Down, S.): I beg to ask the Postmaster General whether his attention has been called to the fact that from 8 p.m. to 11 p.m. messages are sent from the Central Telegraph Office to Moorgate Street Buildings Telegraph Office, and are returned again to the former office for delivery in the morning; whether this duplication of work involves an increase of risk and additional expenditure of money, and requires a larger number of men on late duties than if the telegrams were dealt with in the office from which they are ultimately delivered; and whether he will make inquiry into the matter with the view to have this duplication of work avoided?

The POSTMASTER GENERAL (Mr. A. Morley, Nottingham, E.): The arrangement to which the hon. Member refers was made for the convenience of the Service, and I am satisfied that it is economical.

THE CONCILIATION CLAUSE OF THE RAILWAY AND CANAL TRAFFIC ACT.

Mr. DODD (Essex, Maldon): I beg to ask the President of the Board of Trade whether his attention has been called to the Report of his Department, issued in 1894, on the proceedings under the Conciliation Clause of The Railway and Canal Traffic Act, 1888, and the failure of that clause in the case of the Irish Great Northern Railway Company (No. 11 in the Report) where a complaint of undue preference or unfair treatment was made, and where that Company refused even to attend a conference or pay any regard to the suggestion of the Board of Trade; if so, will he state what he proposed to do, and why he did not make use of the powers given to the Board by Section 6 of the Act of 1873 in that case and take the case up for the complainant, appointing someone to appear and support the complaint before the Railway Commissioners; what number of complaints had, during the 20 years the Board had possessed the power to take up cases of contravention of the Acts against undue or unfair preference, been taken up by the Board and brought before the Commissioners by the Board; and whether he would be willing, if asked for, to furnish a Return of such cases and the result of the action of the Board?

Mr. KNATCHBULL-HUGESSEN (Kent, Faversham): I should like to ask what steps the right hon. Gentleman is taking to get a decision in the three cases referred to in the Report?

The PRESIDENT of the BOARD of TRADE (Mr. Bryce, Aberdeen, S.): I think that is a question of which I had better have notice, as the answer might be too long to give now. As to the question on the Paper, my attention has been called to the Report referred to by my hon. Friend. While I regret very much that the Great Northern of Ireland Railway Company refused to attend the conference proposed by the Board of Trade, I am of opinion that it would not conduce to the successful administration of the clause if the Board of Trade were to apply to the Railway Commissioners under the provisions of Section 6 of the Regulation of Railways Act, 1873, in cases in which they failed to effect an amicable settlement of a complaint made under Section 31 of the Act of 1888. The complainants in this case are the Harbour Commissioners of the City of Londonderry, and it was open to them to take proceedings themselves before the Railway Commission. The Conciliation Clause would lose much, if not all, of its present value if the Board of Trade were to take the course indicated by my hon. Friend. No such complaints as referred to have been taken up by the Board of Trade and brought before the Commissioners.

Mr. DODD: May I ask whether the President of the Board of Trade means to say that the Board have had these powers for 20 years, and have not yet put them into force?

Mr. BRYCE: The particular power to which my hon. Friend refers has not been put in force, although others have.

THE UMARIA COLLIERIES, CENTRAL INDIA.

Mr. SCHWANN (Manchester, N.): I beg to ask the Secretary of State for India whether he has had his attention drawn to the fact that, at the Umaria Collieries, situated in the Central Provinces of India, belonging to the Indian Government, and which cost that Government 10 lakhs of rupees, the price of coal has been reduced by the Government manager first in 1892 to Rs.5 8a. per ton, and secondly in 1893 to Rs.4 3a. per ton; whether the Government accounts show that the working of the collieries produced a profit in 1891-2 of barely 2 per cent. on the capital employed, such result being arrived at by allowing less than 2 per cent. on the capital employed as a sinking fund, and without making any allowance for the interest paid by the Indian Government upon its loan capital, out of which the expenditure on the collieries has been provided; whether he is aware that the depreciation sinking fund allowed in English collieries is from 7½ to 10 per cent., and that, if such allowance for depreciation were made, the Umaria Collieries would appear by the accounts to be worked at a loss; whether the chief consumer of the Umaria coal is the Great Indian Peninsula Railway Company, a Company earning much more than its guaranteed dividend, and whether the successive reduction in price by the Government has consequently gone to reduce the cost of working of that line, and consequently to increase the dividends of the shareholders of the railway at the expense of the Indian taxpayer; and whether he will interfere to prevent this proceeding on the part of the Indian Government?

*THE SECRETARY OF STATE FOR INDIA (Mr. H. H. FOWLER, Wolverhampton, E.): The Umaria Colliery is worked by the Indian Government. The price of coal there has been reduced to Rs.4 3a. a ton. The Government accounts show the figures given in my hon. Friend's question with regard to profits and sinking fund. I am informed that it is not the practice in India to allow so large "a depreciation sinking fund" as in English collieries. The Great Indian Peninsula Railway is the second largest consumer of Umaria coal; any reduction of the selling price of this coal must tend to reduce its working expenses, and so to increase the Government's share of revenue, to the advantage of the taxpayer. I see no reason to interfere to prevent the reduction of the price of coal; but I am in communication with the Government of India on the question whether the working of this colliery may not with advantage be transferred to a private agency.

Mr. Schwann

ADMIRALTY CONTRACTS AND FAIR WAGES.

MR. A. GROVE (West Ham, N.): I beg to ask the Secretary to the Admiralty whether the firms of Messrs. Maudslay and Field, Messrs. Humphrey and French, and Messrs. Penn and Company are paying the fair rates of wages current in the neighbourhood to workmen employed on Government contracts; and, if not, whether the Admiralty will take steps to compel them to do so?

THE SECRETARY TO THE ADMIRALTY (Sir U. KAY-SHUTTLEWORTH, Lancashire, Clitheroe): There is at present nothing to add to the reply which I gave to a somewhat similar question from my hon. Friend the Member for West Islington a fortnight ago. Counter-statements made by a Trades Society and by two of the firms named are now under the consideration of the Admiralty. As a condition of every Admiralty contract, employers have to undertake to pay the rate of wages current in the district for competent workmen.

MR. A. GROVE: May I ask when a definite decision may be expected to be arrived at by the Admiralty?

SIR U. KAY-SHUTTLEWORTH: I am afraid I cannot say that.

SOUTH LEITRIM MAILS.

MR. TULLY: I beg to ask the Postmaster General whether he is aware that several resolutions have been adopted by the different representative bodies in South Leitrim, praying that the mails should be conveyed by the Cavan and Leitrim Light Railway; and whether, as this railway is a serious annual tax on the cesspayers of that constituency, the interest on the capital being jointly guaranteed by the baronies and the Treasury, he is prepared to state if the Post Office authorities have yet decided to accede to the request put forward by the representatives of the ratepayers on the Local Boards?

MR. A. MORLEY: I have received resolutions of two Boards of Guardians in South Leitrim on this subject, and the Cavan, Leitrim, and Roscommon Railway Company has submitted a proposal for the conveyance of the night mails over their line. I find, however, that the service proposed would be much inferior to that which is now being afforded by road, and I regret that I cannot entertain the Company's scheme.

PROHIBITED MEETINGS IN CLARE.

COLONEL NOLAN (Galway, N.): On behalf of the hon. Member for East Clare, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland upon what authority the meeting at O'Callaghan's Mills, County Clare, was dispersed by the police on Sunday, 8th July; whether he is aware that notice was only served upon the promoters of the meeting late on Saturday night that no meeting would be allowed, while the speakers and people generally received no warning whatever of the intention of the police till they arrived upon the scene; that the County Inspector of Police refused to allow the meeting to take place even a mile from O'Callaghan's Mills; and, if the mile limit has been abandoned, what is the new rule in regard to proposed meetings; why were the promoters of the meeting at O'Callaghan's Mills allowed to speak at Bodyke and not at Broadford; whether, in view of the strong feeling aroused by the conduct of the police, the Government will give orders that Members of Parliament be not interfered with when they seek to address their own constituents; and whether he is aware that in the speeches made at Bodyke the people were told to avoid outrages and violence, and that similar advice would have been tendered had the police not interfered at O'Callaghan's Mills?

MR. J. MORLEY: The placard convening the meeting at O'Callaghan's Mills on Sunday last pointed out for attack in very strong, if not dangerous, language the occupant of a particular evicted farm in the locality. It was decided, therefore, by the Government to prohibit the holding of the meeting, and instructions were issued accordingly to the constabulary. The terms of the placard convening the meeting were brought under my notice on Saturday afternoon, and the local promoters of the meeting were informed the same night that it would not be allowed to be held. This warning was given by the District Inspector both at Tulla and O'Callaghan's Mills, and, if the people generally at these places were unaware of the intention to prohibit the meeting, I think, under the circumstances, the fault lies with the promoters. It is true that the County Inspector refused to allow a meeting to be held within a mile from O'Callaghan's Mills, and, furthermore, that he declined to permit a meeting at Broadford. I may here point out that Broadford is four miles from O'Callaghan's Mills, and that the person against whom the meeting was directed lives midway between these two villages. The County Inspector informs me that he personally stated to the hon. Gentleman (Mr. W. Redmond) that he would not allow him to address a meeting at Broadford unless he gave a guarantee that he would not in any way refer to the person indicated in the placard. But this the hon. Gentleman declined. I understand that Bodyke, at which the hon. Gentleman addresed a small meeting, is six miles from O'Callaghan's Mills, and that the tenant of the evicted farm lives two miles further away. For these reasons it was considered that the meeting at Bodyke should not be interfered with. I have already had occasion to observe that it is impossible to lay down an inflexible rule on the subject of the prevention of meetings. Whether a meeting shall be interfered with within or without a certain radius is a matter entirely of Executive discretion, and each case is dealt with as it arises and on its individual merits. In the present instance the Government had no alternative but to take the course that was adopted, having regard to the language of the placard which convened the meeting. I am aware that the hon. Gentleman condemned outrage at Bodyke. The prohibition of the meeting at O'Callaghan's Mills was, however, as I have pointed out, influenced by other considerations.

GUN LICENCES IN IRELAND.

COLONEL NOLAN: On behalf of the hon. Member for Waterford, I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether he is aware that Mr. J. K. Bracken, of Templemore, County Tipperary, has been refused a licence to carry arms by the local Resident Magistrate; and whether he can state the reasons upon which this refusal was based?

MR. J. MORLEY: I have called for a Report on this question; but not having up to the present moment received it, regret to have to ask the hon. Gentleman to defer the question until Monday.

RESIDENCE OF DISPENSARY MEDICAL OFFICER.

COLONEL NOLAN: On behalf of my hon. and learned Friend the Member for Waterford, I beg to ask the Chief Secretary to the Lord Lieutentant of Ireland why Dr. Madigan, medical officer of the Feenagh District, Newcastle Union, has been compelled by the Local Government Board to take up his residence in his district where there is no suitable dwelling house; and will he explain why they have not compelled the other medical officers of the same Union to reside in their respective districts; and will he explain why the Local Government Board have not compelled the Board of Guardians to put the provision of the Irish Dispensary Act into operation and build a suitable residence for the medical officer?

MR. J. MORLEY: The Local Government Board inform me that Dr. Madigan does not reside within his district, but in a fairly central position on its borders. Conditional permission had been granted to him to live in Newcastle until the Board of Guardians provided a house for him in his district; but although the Guardians agreed to do this, they took no effective action in the matter, and the Local Government Board, in accordance with their invariable rule, required the Dispensary Committee to call upon Dr. Madigan to take up his residence in the district. Of the other four medical officers of the Unions, three live in their districts, and the fourth has been permitted to live in Newcastle since 1879—it having been proved to the satisfaction of the Local Government Board that it is convenient for the sick poor he should reside at Newcastle. The Guardians undertook to build a residence under the Dispensary Houses Act for the Medical Officer of Feenagh District, but they have not yet done so, and the Local Government Board inform me they have no power to compel them to avail themselves of the provisions of the Act.

WATERFORD AND LIMERICK RAILWAY COMPANY'S LINES.

COLONEL NOLAN: On behalf of the hon. and learned Member for Waterford, I beg to ask the President of the Board of Trade whether he is aware that dissatisfaction exists in the South Riding of Tipperary as to the management of the lines under the control of the Waterford and Limerick Railway Company; is he aware that on the main line passing through Clonmel there is no train from the Limerick Junction to Waterford from 10 a.m. to 4 p.m.; that on the Southern line (which connects Clonmel and Thurles) there are but two passenger trains at most inconvenient hours daily; and that it is not possible for a passenger to get from Dublin to Fethard, a distance of about 80 miles, from 6 a.m. to 6.45 p.m., and to get from Waterford to Fethard, a distance of about 26 miles, from 7 a.m. to 4.30 p.m.; is he aware that the Southern Railway was partly made by contributions from the baronies of Middlethird and Slievardagh, which now contribute 5d. in the £1 to its maintenance; and that the Grand Jury, and most of the Public Bodies, have remonstrated at the present state of things; and whether he will take such steps as will put an end to the inconvenience complained of?

MR. BRYCE: The attention of the Board of Trade has been drawn to the circumstances referred to by the hon. Member; and, with a view to remedying the matters complained of, the Board directed Major General Hutchinson, one of their Inspectors, to visit the locality and use his endeavours to bring about a settlement. He has done so, and the Companies have before them the Inspecting Officer's suggestions, but have not, as yet, acted upon them. The Board have no power to use compulsion, but they will continue to urge the Companies in regard to the matter.

SHIPPING OF EXPLOSIVES AT PLYMOUTH.

MR. BARTLEY (Islington, N.): I beg to ask the President of the Board of Trade whether dynamite is shipped on board German steamers calling at Plymouth in the ordinary anchorage used by merchant vessels, thereby exposing all vessels in the port to unnecessary risk; and, if so, whether he will take steps to have dynamite or other explosives shipped at Plymouth put on board the ships outside the breakwater under the same conditions as are in operation in the River Thames and at other ports in the United Kingdom?

MR. BRYCE: The function of the Board of Trade under the Explosives Act is to give or withhold their sanction to bye-laws made under the Act by Harbour Authorities. The authority for the Harbour of Plymouth is the Lords Commissioners of the Admiralty who, 15 years ago, made bye-laws which received the sanction of the Board of Trade. No complaint from that time to the present has been received, and it would not be proper for me to take any action in the matter referred to by the hon. Member without full particulars of the circumstances and consultation with the Harbour Authority. I would suggest that the hon. Member should address himself to that Authority.

GOVERNMENT OFFICIALS AND CIVIC OFFICES.

MR. E. J. C. MORTON (Devonport): I beg to ask the Civil Lord of the Admiralty whether the Lords Commissioners of the Admiralty will so alter the regulations applying to their *employés* as to allow any of them to serve, if elected, on School Boards, Town and City Councils, County District, and Parish Councils, and other Public Bodies, provided that in cases where these bodies hold their meetings during the working hours of these *employés*, these *employés* shall be bound to take the time they are absent from their work in attending the meetings of the Public Bodies of which they are members from their annual leave?

MR. E. ROBERTSON: In regard to these matters, the Admiralty, in common with other Public Departments, follow the Treasury ruling, embodied in Orders in Council—namely, that members of the Civil Service should not undertake outside work of any description which is incompatible with the devotion of their whole official time to the public, or which may conflict with the duties of their offices.

PROVINCIAL TELEGRAPH STAFF GRIEVANCES.

MR. J. O'CONNOR (Wicklow, W.): I beg to ask the Postmaster General if he can now reply to the Petitions addressed to him by the Provincial Telegraph Staff, praying for a higher salary after five years' service; and, if not, when will he be in a position to do so?

MR. A. MORLEY: The Memorials received from various offices are practically identical, praying for abolition of classification and improved scales of pay. I beg to refer the hon. Member to an answer which I gave to the hon Member for Manchester on the 10th instant, to which I have nothing further to add. That answer, the hon. Member will see, refers to all the Memorials.

INDIAN CANTONMENT ACTS.

MR. STANSFELD (Halifax): I beg to ask the Secretary of State for India whether it is true, as stated in a telegram from Reuter's correspondent at Simla, that on the introduction of the Bill to carry out the recommendations of the Departmental Committee of the India Office on the subject of the Indian Cantonment Acts, the Viceroy, replying to a question, said that he understood that the measure would not be passed before the winter; and whether, having in view the period of time since the Report of the Committee and the pledges of Her Majesty's Government, he will insist upon the necessary legislation being carried through without any further delay?

MR. H. H. FOWLER: I have no information as to the accuracy of the telegram to which my right hon. Friend refers. I understand that it is necessary that the Bill for the amendment of the Indian Cantonment Act should be published in the Gazettes in India, and referred to local Governments for opinion in the usual way before being passed into law, and it is therefore probable that it will not be finally disposed of till the meeting of the Legislative Council in Calcutta. I can assure my right hon. Friend that the pledge given by Her Majesty's Government will be fulfilled.

MR. STANSFELD: Can the right hon. Gentleman give a date for the fulfilment of the pledge?

MR. H. H. FOWLER: I think I may say when the Viceroy returns from Simla in November.

CATTLE POISONING IN COUNTY CLARE.

MR. T. W. RUSSELL (Tyrone, S.): I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether his attention has been called to the reports of the poisoning of cattle at Bodyke, County Clare, and if he can state the number poisoned; whether the Government Analyst has reported upon the matter; and if claims for malicious injury have been lodged with the Grand Jury?

Mr. J. MORLEY: I am, of course, aware that a number of cattle—14 in all—have recently died at Bodyke under circumstances which point to the suspicion that they had been poisoned. A few days ago I instructed an official connected with the veterinary department to make a *post mortem* examination of some of the carcases and to send the viscera for analysis. The analysis will be made by one of the Government analysts, but the result of his examination cannot be known for some days. Claims for compensation have been lodged with the Grand Jury. The total amount claimed is £250, but this, I understand, covers four head of cattle that had been injured but had not died from the alleged poisoning.

Mr. SEXTON (Kerry, N.): Bearing in mind the number of cases in which claims for malicious injury have been improperly made in this county will the right hon. Gentleman direct the police to give close attention to the evidence of malice?

Mr. J. MORLEY: Yes.

SPECIAL POLICE PROTECTION IN IRELAND.

Mr. T. W. RUSSELL: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland if he can state the number of persons who were under special police protection in Ireland on the 30th June last, distinguishing by provinces, and giving the number where the police reside on the premises, and the number protected by specials patrols?

Mr. J. MORLEY: The number of persons receiving constant police protection on the 30th of June last was 128, made up as follows:—5 in Ulster, 10 in Leinster, 24 in Connaught, 98 in Munster. One hundred and nineteen of these persons were protected from protection posts or huts, and the remaining nine were afforded constant protection by means of patrols from ordinary police stations. The police usually reside on the premises where protection is afforded from posts; but there are exceptions when the police are quartered in huts, and it cannot be stated without local reference, which would cause some delay, in how many of these cases the police do not actually reside on the premises. The number of persons receiving constant protection on the 30th of June, 1892, was 130.

IRISH ADMINISTRATIVE REPORTS.

Mr. T. W. RUSSELL: I beg to ask the Chief Secretary to the Lord Lieutenant of Ireland whether the Reports of the Irish Local Government Board and of the Board of Works will be published before the Votes for these two Departments are taken?

Mr. J. MORLEY: I am informed that the Annual Report of the Board of Works was laid on the Table on Tuesday last. The Report of the Local Government Board will be presented on Monday next.

AUSTRALIAN MAILS AND THE UNITED STATES RIOTS.

Mr. HOGAN (Tipperary, Mid): I beg to ask the Postmaster General whether he can state to what extent the Australian and New Zealand Mails, *viâ* San Francisco, have been delayed or destroyed by the railway strike riots in the United States; and whether he can hold out any hope of the early substitution of the Canadian Pacific Railway for the carriage of these mails across the American continent, and the adoption of the "all through British postal route" between the Mother Country and the Australasian Colonies?

Mr. A. MORLEY: Up till now no news has been received by the Post Office of the destruction of any of the mails in question; none have arrived late, and none are overdue; but what delay, if any, those now crossing America for this country will suffer cannot yet be stated. I am not at present in a position to say what likelihood there is of the Canadian Pacific route to and from the Australasian Colonies being substituted for the San Francisco route. But the matter is primarily one for the consideration of the colonies who are employing the steamers performing the service.

THE BRITISH EMPIRE TRADE CONFERENCE AT OTTAWA.

Colonel HOWARD VINCENT (Sheffield, Central): I beg to ask the

Chancellor of the Exchequer if, now that the British Empire Trade Conference, sitting at Ottawa has endorsed the view, repeatedly expressed by the Canadian Legislature, that any provisions of existing Treaties between Great Britain and Foreign Powers, which prevent the self-governing dependencies of the Empire from entering into agreement for commercial reciprocity with each other, or with Great Britain, should be removed, Her Majesty's Government will take prompt steps to that end, and avail itself of the opportunity now open, of the negotiations pending with Belgium and with Germany relative to mutual interest in Africa, to obtain release from the conditions of Article 15 of the Treaty with Belgium of 1862, and of Article 7 in the Treaty with the German Zollverein of 1865, preventing British goods from being admitted to British Colonies on better terms than foreign goods ?

MR. GIBSON BOWLES (Lynn Regis) : At the same time, may I ask the right hon. Gentleman whether the attention of Her Majesty's Government has been drawn to the statement in the public Press that notice has been given at the Ottawa Colonial Conference of a Motion to request Her Majesty's Government to denounce and put an end to the Most Favoured Nation Clauses in the Belgian and German Treaties, which have been held to prohibit differential treatment as between the Mother Country and the Colonies ; whether he can inform the House what the Treaties are that are thus referred to, and which Articles they are that have the effect described ; and whether the clauses in question apply only to matters of commerce and navigation, or extend also to matters of taxation in general ; and whether any Correspondence respecting the effect of the Treaties in question has at any time passed between Her Majesty's Government and the Government of Belgium or of Germany ; and, if so, whether he has any objection to lay such Correspondence upon the Table of the House ?

THE CHANCELLOR OF THE EXCHEQUER (Sir W. HARCOURT, Derby): These two questions relate to matters of such great importance that they could not well be answered across the floor of the House, but no doubt they will be carefully considered. The Government, however, cannot come to a hasty conclusion on a telegraphic Despatch.

MR. JAMES LOWTHER (Kent, Thanet) asked whether, after the return of the Commissioner, the Report would be laid on the Table ?

SIR W. HARCOURT : That I cannot say until I have seen the Report.

MR. J. LOWTHER : Will the House be afforded any opportunity of discussing the matter before any action is taken on the Report ?

SIR W. HARCOURT : It is not to be supposed that in dealing with a matter of this importance the Government will act without full deliberation.

Colonel HOWARD VINCENT and Mr. GIBSON BOWLES also put questions on the same subject, but the replies were inaudible.

ELECTRIC LIGHTING IN PARLIAMENT.

SIR JULIAN GOLDSMID (St. Pancras, S.) : I beg to ask the First Commissioner of Works whether he will consider the desirability of shading the electric light in the Library and other rooms provided for Members, so as to remove the painful glare which has caused so many complaints ?

THE FIRST COMMISSIONER OF WORKS (Mr. H. GLADSTONE, Leeds, W.) : Different systems of electric lighting are now being tried in two of the Library rooms, and I shall be very glad to receive hon. Members' opinions thereon.

DYCE'S FRESCOES.

SIR JULIAN GOLDSMID : I beg to ask the First Commissioner of Works whether he is aware that Dyce's Frescoes in the Queen's Robing Room are in very bad condition, and that steps should be taken to prevent further decay ; and whether he will appoint a small Committee of experts to advise him upon the subject ?

MR. H. GLADSTONE : My attention has been called to the condition of these frescoes and of other paintings. I am now in communication with Sir Frederick Leighton on the subject.

THE WARINA COLLISION.

SIR E. ASHMEAD-BARTLETT (Sheffield, Ecclesall) : I beg to ask the Under Secretary of State for Foreign Affairs whether any explanation or reparation has been offered by the French Government for the attack on British troops at Warina, in December last, in which three British officers were killed?

SIR E. GREY: Explanations have been interchanged; but the position of Warina, which has been ascertained to be close to the frontier, has not yet been fixed with any certainty.

ORDERS OF THE DAY.

FINANCE BILL.--(No. 303.)

CONSIDERATION. [FIFTH NIGHT.]

Bill, as amended, further considered.

*SIR M. HICKS-BEACH (Bristol, W.) said, the Amendment he wished to move provided that where any property passing on the death of the deceased was situated in a foreign country, and the Commissioners were satisfied that by reason of such death any duty was payable in that foreign country in respect of that property, they should make an allowance of the amount of that duty from the value of the property. His object was to prevent what he thought would be admitted to be an injustice. The point did not arise in connection with property situated in the colonies, because, by a clause already inserted in the Bill by the Government, property there situated was more favourably treated, and a Death Duty paid in the colony was deducted from the Death Duty payable in this country. He understood the Leader of the House was willing to accept the Amendment, and would not, therefore, further detain hon. Members.

Amendment proposed, in page 5, line 42, at end, insert—

> "Where any property passing on the death of the deceased is situate in a foreign country, and the Commissioners are satisfied that by reason of such death any duty is payable in that foreign country in respect of that property, they shall make an allowance of the amount of that duty from the value of the property."—(*Sir M. Hicks-Beach.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT said, that as he entirely agreed with the principle of the right hon. Baronet's Amendment he would accept it. Of course, it had never been the intention of the Revenue authorities to levy the Death Duties in respect of property situated abroad which was liable to duty in the country where it was situated. They intended to charge the Death Duties on the "net" value of the estate, and any taxation paid upon a part of it situated abroad would be deducted from the amount of duty to be paid here.

MR. BARTLEY said, it seemed to him the conclusion they must come to as regarded property both in the colonies and in foreign countries was that it would ultimately bring nothing into the Exchequer, for it was certain that in those cases a duty would be put on so as to get rid of the liability of payment in this country. All this friction and irritation in foreign places and in the colonies seemed most useless and undesirable. It was obvious the Exchequer would get nothing.

SIR W. HARCOURT was understood to say he supposed the hon. Member thought he understood the administration of the Inland Revenue better than those responsible for it. He was not of that opinion.

MR. BARTLEY: I really think that remark most uncalled for. I said nothing about the Inland Revenue. All I did was to point out how this Amendment would work.

Question put, and agreed to.

MR. GRANT LAWSON (York, N.R., Thirsk) said that, in the absence of the hon. Member for the Horsham Division of Sussex, he had to move an Amendment, which they had drawn up in consultation, to provide that in the case of any agricultural property where no part of the principal value was due to the expectation of an increased income from such property the principal value should not exceed 25 times the annual value as assessed under Schedule A of the Income Tax Acts,

> "in the event of the property ceasing to be used and occupied as agricultural property."

He thought that this alteration would merely carry out the intentions of the Government. Their desire in making this provision in the interests of agricultural land was to exclude from its operation land which had a value as building land. Unless the Amendment were introduced it appeared to him that agricultural property also would be excluded, for this reason: that there was no property in the Kingdom of which part of the principal value was not due to the expectation of increased income from it.

Amendment proposed, in page 6, line 7, after the word "property," to insert the words "ceasing to be used and occupied as agricultural property."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be there inserted."

Sir W. HARCOURT said, the Government had carefully considered the form that the clause should take, and the Leader of the Opposition had agreed to it as it at present stood in the Bill. He hoped, therefore, that the hon. and learned Member would not attempt to disturb it by pressing his Amendment, which, under the circumstances, it was impossible for the Government to agree to.

Colonel KENYON-SLANEY (Shropshire, Newport) said, that if his memory was correct, the Leader of the Opposition had stated that in agricultural property be included practically all kinds of real property other than land used for the purposes of building or had a prospective building value. He therefore thought the Amendment was a distinctly important one to those interested in agricultural property.

Mr. A. J. BALFOUR (Manchester, E.) said, he did not think there was, in reality, any difference of opinion between them. He was inclined to think that the wording of the clause as it stood, if equitably interpreted in its broad sense by the Inland Revenue and by Courts of Law, would not give rise to any of those technical difficulties which his hon. and learned Friend no doubt considered as likely to arise unless the clause were amended in the manner he proposed, Some difficulty, it was true, might arise as to the exact meaning of the words "agricultural property," but he understood that the term would be defined by a clause they would have to consider later on. The Government, in accepting the Amendment, had endeavoured to meet the natural and legitimate fears of the owners of agricultural property that they would be assessed on some fanciful multiplication of rent derived from property, and he hoped, therefore, that the Amendment would be withdrawn.

Mr. GRANT LAWSON said, that as he was far from desirous of upsetting any agreement, he would ask leave to withdraw the Amendment, although he still held that his words would more clearly express the intentions of the Government.

Amendment, by leave, withdrawn.

Mr. HANBURY (Preston) said, the object of the next Amendment which stood in the name of the hon. Member for Lynn Regis, and which he had been requested to propose, was to secure that certain deductions already allowed on the Income Tax assessments would be allowed in the future as well as those allowed under the Succession Duty.

Amendment proposed, in page 6, line 9, after the word "have," to insert the words "been allowed in that assessment, and also such other deductions as have."—(*Mr. Hanbury.*)

Question proposed, "That those words be there inserted."

The SOLICITOR GENERAL (Mr. R. T. Reid, Dumfries, &c.) said, the clause as framed clearly indicated that those deductions would be allowed.

*Sir M. HICKS-BEACH said, he, too, thought it was perfectly clear that, first the Income Tax and then the Succession Duty deductions were to be allowed, and then 5 per cent.

Mr. R. T. REID: That is so.

Amendment, by leave, withdrawn.

Sir R. TEMPLE said, the clause stated that the principal value should be as assessed, and that in calculating the principal value of any property the Commissioners were to allow such deductions as were allowed under the Income Tax Acts and under the Succession Duty Act of 1853, and in addition were to make a deduction for expenses of management not exceeding 5 per cent. of the annual value so assessed. He wished to move as an Amendment that 10 per cent. instead of 5 per cent. should be allowed for the expenses of management. He did not think that 5 per cent. was enough. He was aware that when the question was raised in the Committee stage, the Chancellor of the Exchequer or the Solicitor General gave them a historical and interesting explanation of the tenure of land in order to show what were the grounds upon which this percentage of 5 per cent. had been fixed. He (Sir R. Temple) did not deny that the Government might have good authority for inserting this percentage, but what he submitted was that however good that authority might be, it was not possible under existing circumstances to manage any estate for 5 per cent. He was speaking in the presence of many hon. Gentlemen who owned property, and he appealed to them whether it was possible that any estate could be managed at such a rate. If the owner lived on the place and did a good deal or all of the work for himself, he did not say that 5 per cent. would not cover it. In that event, no doubt a £1,000 estate could be managed for £50. But in the existing state of English society they did not expect to find the owners living on estates and managing for themselves, and the consequence was that there were law charges and incidental charges and payments to agents to be provided for, and he was certain that a man who had an estate yielding £1,000 a year net rental would be very lucky if he could get it managed at a less cost than £100 a year, and equally certain that no man with a net rental of £2,000 a year could have it managed for £100 a year. He ventured to put these matters as practical facts to the Chancellor of the Exchequer for his consideration. It was no use for the Government to give them sharp answers or rough answers. They tried to put their points in a moderate manner, and they were entitled to have them considered.

Amendment proposed, in page 6, line 12, to leave out the word "five," and insert the word "ten."—(*Sir R. Temple.*)

Question proposed, "That the word 'five' stand part of the Bill."

MR. A. J. BALFOUR said, he hoped his hon. Friend would not press the Amendment. He agreed that there might be cases in which 5 per cent. did not represent the outgoings for management.

This 5 per cent., however, was a concession made by the Government. He thought he might point out, and that he was right in saying, that the 5 per cent. deduction was made in respect of the amount payable for Income Tax and not upon the net rent of the property.

SIR W. HARCOURT said, the real fact was, that this allowance had never been made before. In settling this clause with hon. Members opposite, the proposal of 5 per cent. was accepted, and it was considered, in the circumstances, to be adequate.

SIR M. HICKS-BEACH agreed that this was a new allowance so far as individuals were concerned, though it was allowed in the Act of 1885 in the case of Corporations.

Amendment, by leave, withdrawn.

On Motion of Mr. R. T. REID, the following Amendments were agreed to:—

Clause 7, page 6, line 16, leave out "on," and insert "in respect of."

Line 18, leave out "on," and insert "in respect of."

Line 21, leave out from "date of the," to "and," in line 22, and insert "death of the deceased."

Line 21, leave out "on," and insert "in respect of."

Line 23, leave out "upon," and insert "in respect of."

Line 26, leave out "originally," and insert "previously."

Line 28, leave out "the interest of a deceased person in any property," and insert "an interest ceasing on the death of the deceased."

*SIR M. HICKS-BEACH moved, in Clause 7, page 6, lines 24 and 25, leave out "at that time," and insert "when it falls into possession." The right hon. Gentleman said he had placed the Amendment upon the Paper with a view of eliciting what the clause meant. Its wording seemed to him to be very doubtful.

Amendment proposed, in page 6, lines 24 and 25, to leave out the words "at that time," and insert the words "when it falls into possession."—(*Sir M. Hicks-Beach.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

MR. R. T. REID said, the Government meant to convey the meaning "when it falls into possession," and would accept the Amendment.

Question put, and negatived.

Question proposed, "That those words be there inserted."

Question put, and agreed to.

*SIR M. HICKS-BEACH moved, in Clause 7, page 6, leave out lines 34 to 36. He said, this was purely a drafting Amendment. The clause related to the mode in which the value of the property was to be calculated, and the subsection he proposed to omit had been put into the middle of a clause to which it had no reference.

Amendment proposed, to leave out lines 34 to 36.—(*Sir M. Hicks-Beach.*)

Question proposed, "That lines 34 to 36 stand part of the Bill."

MR. R. T. REID said, the right hon. Gentleman was perfectly right. He thought the words would appear more properly in Clause 15.

Question put, and negatived.

On the Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 6, line 34, leave out "upon," and insert "in respect of."

Amendment proposed, in page 7, line 2, after the word "necessary," to insert the words—

"(8) Where the Commissioners require a valuation to be made by a person named by them. the reasonable costs of such valuation shall be defrayed by the Commissioners.

(9) "Property passing on any death shall not be aggregated more than once, nor shall Estate Duty in respect thereof be more than once levied on the same death."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

MR. GRANT LAWSON moved, as an Amendment to the Solicitor General's proposed Amendment (Clause 7, page 7, line 2), leave out "reasonable." The hon. Gentleman asked who was going to pay the costs supposing that they were not reasonable, and who was going to fight the valuers on the question of what was and what was not reasonable. He thought it was obviously desirable to leave out the word "reasonable." The Commissioners would have it in their own power to fix a scale of valuation, and Somerset House would not pay more than the reasonable cost, and if they left out "reasonable," the cost would fall upon the valuer who made the unreasonable charge, and not upon the person accountable.

Amendment proposed to the proposed Amendment, in line 2, to leave out the word "reasonable."—(*Mr. Grant Lawson.*)

Question proposed, "That the word 'reasonable' stand part of the proposed Amendment."

SIR W. HARCOURT said, he thought it would be very unreasonable to leave out "reasonable." There existed in the public mind a disposition to fleece the Government if they could, and there might be a toleration of excessive sums which the Commissioners would have to pay.

MR. J. LOWTHER (Kent, Thanet) observed that the Inland Revenue authorities designated the person who was to be employed, and if they did not want to be charged unreasonably he should recommend that they should not employ an unreasonable person. The Chancellor of the Exchequer said it was difficult to find persons who were not unreasonable, and he was afraid that Government officers, even if they happened to be in Parliament, did not always escape the charge of being unreasonable in their demands on their fellow-subjects. It seemed to him that if the Inland Revenue authorities called the tune they ought to be prepared to pay the piper. This was a case where the unfortunate individual who was going to be saddled with unreasonable costs had no voice whatever in the selection of the valuer. Those who selected the valuer were aware, or ought to be aware, that the person selected was one who might make unreasonable charges, but they escaped their responsibility by turning round on the person on whom they forced the services of this unreasonable being, and said that he would have to pay the balance of cost which they saw fit to disallow. If a person of this kind did make an unreasonable charge, he would have to enforce his charge in a Court of Law, and did he understand the Government to contend that if the charge had been substantiated in a Court of Law they would wish to repudiate it? He took it if the cost were reasonable they would have to pay it. The proposal was open to the great objection, among others, that it had a tendency to drive these cases into a Court of Law. He thought if the Inland Revenue authorities were to be able to turn round and constitute themselves judges of whether a charge was reasonable or not it would be a very bad thing. These words in the Bill constituted an iniquity, and enabled the Government to force the services of a person on the unfortunate owner of property.

Mr. GIBSON BOWLES submitted to the Chancellor of the Exchequer that there was no reason why it was reasonable to insist upon the word "reasonable," because, although the right hon. Gentleman suggested that there were valuers who might make unreasonable charges, it was entirely within the power of the Commissioners themselves in the case provided for by this sub-section to avoid employing any such valuer, or if they did employ him they could make a contract in advance that his charges should be reasonable or for a specified amount. It would be perfectly right and just if the other party interested were to name the valuer, or he were to be named by any indifferent process, as by arbitration, that this provision should be made that the charges should not be unreasonable or if they were they should not be paid by the Commissioners. But in this case the Commissioners were making their own bargain; and if they chose to make an unreasonable bargain, it was not right that the margin of unreasonableness over reasonableness should be paid by somebody else than themselves. The Commissioners had the power of protecting themselves against unreasonable charges, and if so, and if they did not exercise that power, the penalty should not be put by them upon some other person.

***Sir A. ROLLIT** (Islington, S.) said, that Sub-section 7 clearly enabled the Commissioners to employ a valuer, and if an unreasonable charge was made, in that case they would have to pay it or abide the consequences, or the valuer would have to forego it. He did not think, on the other hand, that the insertion of the word "reasonable" was material, because it was implied by law that no unreasonable payment could be sustained, and in the absence of a specific contract only a reasonable charge could be recovered.

Mr. A. J. BALFOUR (Manchester, E.) suggested, that the difficulty might be met if his hon. Friend's Amendment were accepted, and then the sub-section made to read thus:—

> "Where the Commissioners require a valuation to be made by a person named by them, the cost of such valuation shall be arranged by the Commissioners, and shall be defrayed by them."

If these, or equivalent, words were accepted, the argument of the right hon. Gentleman against the Amendment would fall to the ground. He agreed that the Government should be protected, and the words he had suggested would give the Government the power to protect themselves—to make what arrangement they pleased. If they made the arrangement and selected the valuer it was only just they should pay the whole cost that the valuer charged.

Mr. R. T. REID said, that the Commissioners could not insist upon a particular valuer. A valuation might be brought in to them which had been made by a well-known valuer, and they would accept it. It was the case that people did charge more to the Government than they did to other persons, and as a business matter it was advisable to have this provision as to the valuation.

Question put, and agreed to.

Mr. BARTLEY said, he quite agreed with Sub-section (9) which provided that

> "property passing on any death shall not be aggregated more than once, nor shall Estate Duty in respect thereof be more than once levied on the same death."

He should like to draw the attention of the House to the position in which they were—that it was necessary to put such a provision in. They were considering the question of Death Duties, and the Bill was so framed that they were obliged to lay down the proposal in the clause that property should not be aggregated more than once, as if by any possible means or fairness it ought ever to be aggregated more than once—and that Estate Duty should be charged once.

It was obvious that the Bill was so complicated and badly drawn that it was really necessary to put in this provision. Under no conceivable means could property passing on death be aggregated more than once, or Estate Duty be required more than once, and although he agreed that the clause was necessary on account of the complicated and imperfect manner in which the Bill had been drawn and carried out, he thought this clause alone should stamp the measure for what it was really worth in the mode in which it had been carried out.

Mr. GIBSON BOWLES remarked that the clause had evidently been inspired by the person who originally conceived the Bill, but it was not quite in accordance with the results achieved by the Bill. He found there would be no fewer than 15 aggregations possible under the Bill, and segregations and segregations of segregations. What was provided here was that the same property should not be more than once in the same aggregation. But there would be no fewer than 15 aggregations in the Bill, whilst the original purpose was to make one aggregation of all the property of the person who died. He thought that was rather a remarkable result.

Amendment (*Mr. R. T. Reid*) agreed to.

Amendment proposed, in page 7, line 9, after the word "Majesty," to insert the words

"and for the purpose of payment of sums under one hundred pounds requiring representation."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Mr. HANBURY said, this was practically the same Amendment as the one he had himself put down, and he thanked the Solicitor General for making this proposal. His (Mr. Hanbury's) Amendment had for its object merely the preserving of existing exemptions, but he thought the Government might have gone a little further. This Bill purposed to redress anomalies. However, with this exemption in the Bill, they should still be retaining a peculiar anomaly, and it was this: That this exemption would only apply to the case of civil servants in the office of the Admiralty. Civil servants in the same position in the War Office and in similar Departments would not come under this exemption. Up to the year 1889 there was an Act in force which exempted all civil servants from all arrears of pensions up to the amount of £100. For some reason or other the whole of that Bill was abrogated, he thought by the Superannuation Act of 1889, and the result was that these exemptions were maintained in the case of the civil servants in the Admiralty, whilst they were entirely swept away in the case of all other civil servants. He appealed to the Government now that they were maintaining these exemptions in the case of civil servants in the Admiralty, to deal practically with all civil servants who were really on the same footing. The principle was exactly the same. If it was fair that arrears of pay and pension up to £100 in the case of the civil servants in the Admiralty should be exempted from the Estate Duty, surely it was fair that exactly the same exemption should be extended to civil servants in other Departments.

Sir W. HARCOURT said, the Government proposed to preserve the existing exemptions, but the hon. Member for Preston suggested that they should revise the exemptions which were made so lately as 1889. He did not think that was reasonable. The object of the Amendment which the hon. Member put down, like that of the Government, was to maintain existing exemptions, and beyond this it was not reasonable to ask them to go.

Question put, and agreed to.

Amendment proposed, in page 7, line 10, after the word "Act," to insert the words—

"Sections 12 to 14 of The Customs and Inland Revenue Act, 1889 (52 & 53 Vict., c. 7), and Section 47 of the Local Registration of Title (Ireland) Act, 1891 (54 & 55 Vict., c. 66), shall apply as if Estate Duty were therein mentioned as well as Succession Duty, and as if an account were not settled within the meaning of any of the above sections until the duty payable on such account has been paid"—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Mr. BYRNE proposed as an Amendment to the Solicitor General's proposed

Amendment, line 4, to leave out all after "duty." He said the words he proposed should be omitted were these—

> "And as if an account were not settled within the meaning of any of the above sections until the duty payable on such account has been paid."

He might be in error, but he could not help thinking that there must be some mistake here. Clause 14 of the Customs and Inland Revenue Act, 1889, provided that—

> "No person shall under a testamentary document admitted to probate or . . . . administration be liable to the payment of any Legacy Duty or Succession Duty, or duty hereinbefore imposed by this part of the Act, after the expiration of six years from the date of the settlement of the account in respect of which the duty is payable, where such account was in all respects a full and true account, and contained all the facts material to be known by the Commissioners of Inland Revenue for the ascertaining the rate and amount of duty, and no trustee, executor, or administrator, shall, after the expiration of such six years, be liable to such duty if it is proved to the satisfaction of the Commissioners that the account rendered was correct to the best of his knowledge, information, and belief."

He was under the impression that the intention of the Solicitor General's Amendment was to make that provision apply also to the case of Estate Duty under this Act. It seemed to him to be a fair provision; but the Solicitor General proposed, after making this section, amongst others, apply, to add the words—

> "And as if an account were not settled within the meaning of any of the above sections until the duty payable on such account has been paid."

If the duty had been paid he could not see what was the use of giving these six years or anything of the kind. The true meaning of it was that if a man did his duty and put in a full and proper account which was settled and agreed upon by the Commissioners, then, after six years, he had not to be liable. He begged, therefore, to move his Amendment to omit all the words after the word "duty."

Amendment proposed to the proposed Amendment, to leave out from the word "duty," in line 4, to the end thereof.—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the proposed Amendment."

Mr. Byrne

Mr. R. T. REID said, he would explain the reason for his Amendment. The 14th section to which the hon. and learned Gentleman had referred was operative to extinguish debts after the expiration of six years from the date of the settlement of the account in respect of which the duty was payable. That was to say, when the account was settled, then from that date the six years run, and if it was not paid in that six years it could not be required at all. The Government proposed to except the limitation of six years. They could not take a period of six years from the date of the settlement of the account. They had got to deal with cases in which the money was not payable until eight years after the account was settled, because it might be paid by instalments extending over eight years; and unless they inserted the words he had proposed, the Statute of Limitations extinguishing the debt would actually come into operation before the last two years' instalments were due.

Mr. GOSCHEN asked if the expression, "and as if an account were not settled within the meaning of any of the above sections until the duty payable on such account has been paid," was meant solely to refer to the 8 per cent. to be paid by instalments? It was difficult to see how the language did mean that. Of course, he must accept the Solicitor's General's version, but the words seemed extremely obscure.

*Sir J. RIGBY suggested that the point which had been raised by the hon. Member for Essex might be met if they added at the end of the Solicitor General's Amendment the words "Until the time for payment of the duty on such account has arrived," in place of the concluding words.

Mr. BYRNE said, that he would, on this understanding, withdraw his Amendment.

Amendment to the proposed Amendment, by leave, withdrawn.

Amendment amended, by leaving out from the word "the," in line 5, to the end thereof, and adding the words "time for the payment of the duty on such account has arrived," instead thereof.

Words, as amended, inserted.

Colonel KENYON-SLANEY (Shropshire, Newport) moved, in page 7, line 10, at end, insert—

> "Provided that such exemption shall extend to the property of officers and non-commissioned officers which shall not exceed in amount £2,000."

The object of the Amendment, he explained, was to provide that the exemption which now attached to the property of what were called common seamen, marines, or soldiers, who were slain or died in the service of Her Majesty should be enlarged so as to include property of officers and non-commissioned officers not exceeding in amount £2,000. He would urge upon the Government that this was intended to include a class of officers who were particularly deserving of consideration. They had of late years rightly encouraged the habit of promoting from the ranks and giving commissions to men who had risen from the ranks. These men, as a rule, had served their time in the non-commissioned ranks, and these were the men who had taken advantage of the opportunities given for saving, and had accumulated a small property of their own. Suppose that a private soldier who had accumulated some such sum as he had suggested behaved with extreme gallantry, for which he was promoted and in the next action was killed, the very fact of having received promotion brought that property under the scope of the newly-imposed Estate Duty, and it was to meet such cases that he ventured to suggest this Amendment. He had placed the amount exceedingly low; and if the Government thought it should be further reduced, it was for them to suggest to what figure it should be so reduced. There were soldiers bearing the rank of officers who had not very much money to spare, and to whose successors the escaping of this duty would be a matter of considerable importance. Of course it would be impossible to draw a distinction between one class of officers and another class, and to say that the exemption should be granted only to officers who had been promoted from the ranks. His Amendment would, therefore, include ordinary commissioned officers; and he thought it was only fair and just that the successors of an officer killed in action, whose property was worth only £2,000, should have the exemption proposed in the Amendment. He appealed to the generous instincts of the Chancellor of the Exchequer to accept the Amendment, and he could assure the right hon. Gentleman that if he did so he would have made a concession which would be very acceptable throughout the country, and certainly in the Service.

*Mr. SPEAKER: I do not think this Amendment is in Order. The principle was decided in Committee when an Amendment proposing that the property of officers in the Army and Navy up to £5,000 should be exempt from the duty was rejected.

Colonel KENYON-SLANEY: The other Amendment was complicated by the introduction of another class.

Mr. SPEAKER: The other Amendment covered all officers in the Army and Navy. The hon. and gallant Gentleman proposes now to limit the exemption to officers in the Army; but the principle is the same.

On the Motion of Mr. R. T. Reid, the following Amendment was agreed to:—Page 7, line 15, leave out "on," and insert "in respect of."

Amendment proposed, in page 7, line 15, to leave out from the word "property," to the word "but," in line 17, and insert the words "passing to him as executor of the deceased."—(*Mr. Byrne.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Mr. R. T. REID said, he did not think his hon. and learned Friend quite appreciated the result of the Amendment. Under the Amendment an executor would be accountable for Estate Duty on personal property passing to him as executor of the deceased, but for no more—that was to say, only for personal property within the United Kingdom, because foreign property did not pass to him at all. A good deal of the duty could be avoided under such an Amendment, and therefore the Government could not accept it.

Mr. BYRNE said, that as the matter had been discussed before he would not press the Amendment.

Amendment, by leave, withdrawn.

Amendment proposed, in page 7, lines 17 and 18, to leave out the words "assets of which he has control," and insert the words "the assets to which he is entitled as executor."—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Bill," put, and negatived.

Question proposed, "That those words be there inserted."

*Mr. MATTHEWS (Birmingham, E.) said, the words which the Solicitor General proposed to leave out were the only words which saved the executor from having to pay duty to an amount beyond the assets he had got in his hands. For instance, a man might have a power of appointment over £1,000,000, and have £10,000 besides; but as the executor only got the £10,000, he would, under the words which the hon. and learned Gentleman proposed to leave out, only have to pay duty to the extent of £10,000, whereas if the words "the assets to which he is entitled as executor" were inserted, the executor might have to pay duty on assets which he had not got in his hands and had no control over.

Mr. R. T. REID said, the words he proposed to substitute would give the same protection to the executor as the words in the clause, but he was prepared to leave the clause as it stood.

Mr. SPEAKER: The words have been moved out of the clause.

Mr. R. T. REID: Then I am sorry the point was not raised before.

Mr. MATTHEWS: You might insert the words "the assets actually received by him."

Mr. R. T. REID: It must be obvious that those words will not do. For instance, an executor might refuse to receive things which he was bound to receive. An executor is always accountable in law not only in respect to what he has received in fact, but what he is entitled to receive and might have received if he choosed. I will move the insertion of these words "the assets which he has received as executor, or might, but for his own neglect or default, have received."

Question put, and agreed to.

Amendment proposed, in page 7, line 20, to leave out the word "thereon," and insert the words "in respect of such property."—(*Mr. R. T. Reid.*)

Question, "That the word 'thereon' stand part of the Clause," put, and negatived.

Question, "That those words be there inserted," put, and agreed to.

Amendment proposed, in page 7, line 22, to leave out from the word "property," to the word "every," in line 23, and insert the words "for the time being under his control."—(*Sir R. Webster.*)

Question, "That the words proposed to be left out stand part of the Bill," put, and agreed to.

Amendment proposed, in page 7, line 24, to leave out from the word "person," to the word "and," in line 25, and insert the words "to whom any property passes on such death."—(*Sir R. Webster.*)

Question, "That the words proposed to be left out stand part of the Bill," put, and agreed to.

Sir R. WEBSTER (Isle of Wight) moved to omit from the clause the words—

"and every person in whom the same is vested in possession by alienation or other derivative title."

If those words were allowed to stand a person who obtained property by purchase would be accountable for Estate Duty on the death of the former owner of the property.

Amendment proposed, in page 7, line 25, to leave out from the word "vested," to the word "shall," in line 27.—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Mr. R. T. REID admitted that no person who was a *bonâ fide* purchaser of the property for a valuable consideration should be held accountable for the Estate Duty, and therefore there was standing on the Paper in his name an Amendment to be added to the end of Clause 8, providing that

"Nothing in this section shall render liable to duty a *bonâ fide* purchaser for valuable consideration without notice."

Under those words a person who took the property in good faith, for a valuable consideration and without notice of any unsatisfied charge on the property, would be protected; but a man who did not take in good faith, who paid nothing for it, and who knew that there was an unsatisfied charge on the property, ought surely to be made to pay the Estate Duty.

Question put, and agreed to.

*MR. BUTCHER (York) proposed to insert in page 7, at the end of line 30, after the word "property" the words—

> "Provided that nothing in this section contained shall render a person accountable for duty who acts merely as the agent or bailiff for another person in the management of the property."

As the clause stood, every person in whom the management of the property was vested would be accountable for the Estate Duty. An agent was a person in whom the management of the property was vested; and unless the Amendment were accepted, the agent, whom it could not be the intention of the Government to hold liable, might be held liable for Estate Duty under the clause. He regretted he had been unable to put the Amendment on the Paper.

Amendment proposed, in page 7, at the end of line 30, after the word "property," to insert the words—

> "Provided that nothing in this section contained shall render a person accountable for duty who acts merely as the agent or bailiff for another person in the management of the property."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted.

SIR R. WEBSTER said, the Amendment was really necessary in order to protect bankers and other persons, such as agents who managed properties without having any beneficiary interest in them, from being held liable for the Estate Duty.

*SIR M. HICKS-BEACH (Bristol, W.) called attention to the fact that in the preceding clause 5 per cent. of the annual value of the estate was allowed to be deducted for the expenses of management, and therefore the word "management" in the present clause might be interpreted in the way which the Amendment was intended to prevent.

MR. R. T. REID said, it was a pity the Amendment was not put on the Paper, because it was difficult to decide the point without having the opportunity of seeing the words. The words of the clause as they stood were taken from the Act of 1853, and it was clear they were not intended to make accountable people who were merely bailiffs or agents for other persons; but as he understood the Amendment, he had no objection to its being accepted.

Question put, and agreed to.

Amendment proposed, in page 7, line 31, after the word "duty," to insert the words—

> "shall be a debtor to the Crown for the amount of unpaid duty upon which he is accountable, and also every such person."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

MR. GIBSON BOWLES said, this was a beautiful instance of the muddle to which the Bill had been brought. Could any human being understand what the clause meant if those words were inserted? The clause with the addition of the words would run—

> "Every person accountable for Estate Duty, shall be a debtor to the Crown for the amount of unpaid duty for which he is accountable, and also every person whom the Commissioners believe," &c.

should deliver a statement to the Commissioners. He presumed that what was meant was that every person referred to in the clause should deliver the statement.

MR. R. T. REID: Yes.

MR. GIBSON BOWLES said, the phraseology of the clause was very ambiguous.

*SIR A. ROLLIT moved, as an Amendment to the Solicitor General's Amendment, to insert, after the word "accountable" in the said Amendment, the words—

> "But any proceedings against him to recover such unpaid duty shall be subject to the provisions and limitations of The Debtors' Act, 1869."

The proposition of the Solicitor General raised a serious question, and one to which, affecting as it did the liberty of the subject, he invited the consideration of hon. Members on all sides of the House, to which he submitted that if the Solicitor General's important Amendment, introduced for the first time at this ate stage of the Bill were passed, his (Sir A. Rollit's) own Amendment must inevitably be added to the former. The combined effect of Clause 8 of the Bill and the Solicitor General's Amendment would be to make accountable and liable to pay Estate Duty not only the executor, in respect of personalty (and the lot of an executor would be a hard one in the future), but also any person to whom the property passed beneficially in possession —any trustee, guardian, or committee, and even any assignee by way of purchase or otherwise. All these persons would not only be liable, under severe penalties, to account; but if there were any failure either to account or to pay, they would forfeit, at the election of the Commissioners, £100, or double the duties for which they were accountable under the Bill. Moreover, under the Solicitor General's Amendment, if enacted—and it was singular that, if it was necessary at all, such an important enacting clause should have been omitted by the draftsman from the original Bill—each and all of the above accountable persons would become a Crown debtor for the penalties or duties, including the double duties, and might be placed in the same unfortunate position as he had known Crown debtors to occupy under the Customs laws in respect of treble duties for breach of those laws, which might amount to many thousands or even many hundred thousands of pounds, such was the rigour of the old Revenue laws to which it was now proposed to assimilate the law as to Estate Duty. Thus, while by the Bill the Crown had the security of a first charge, as a Crown debt, with powers to appoint a receiver and to sell the estate, while it had the most ample remedy *in rem* against the estate itself, the Solicitor General's Amendment now proposed to give a direct remedy *in personam*, and the executor and all the others he had named would be liable both to account and to pay as Crown debtors, whether their estate was realizable or not, whether or not they had the means of payment, and even if they had made an innocent mistake in the valuation of the property for duty or by having distributed the estate without having, however inadvertently, made full provision for the payment of the duties. Now, he had no sympathy whatever with non-payment of Revenue, or with evasion, or even avoidance of payment, for payment was a duty to the State; but, after all, these duties were only debts, just like other debts—he saw no real distinction between a Crown and a civil debt—and if the non-payment amounted, under any circumstances, to a crime, the Crown had its remedy through the Criminal Law and by judicial trial and judgment. What he objected to was that what was a civil wrong should be treated, exceptionally as to the Crown, as a crime, and that the most summary and arbitrary powers should be given to the Crown which were properly denied to any subject; that, in short, the Crown should be able to take not only its pound of flesh but the whole body of its debtor, and to imprison him without any judicial investigation of his means or of the circumstances, and not merely for a specified but for an absolutely unlimited time. Such laws were relics of barbarism; they were not even deterrent owing to the uncertainty of their operation, and they were even more severe than the Criminal laws, which now nearly always proportioned the punishment to the offence, and even under the Statutes against personal injuries or against crimes against property a maximum term of imprisonment was always fixed by the law. A Crown debtor might thus be in a worse position than a felon or a misdemeanant, subject as he was to the possibility of lifelong imprisonment in default of payment, and there had been many cases of such hardships under the Revenue laws, which were by far the most severe of all Statutes. What, then, would be the practical effect of the Solicitor General's Amendment? Let them compare the cases of a civil and a Crown debtor. For the former the Debtors' Act, 1869, abolished perpetual imprisonment for debt, and even in the excepted cases of certain penalties under summary jurisdiction orders, as for rates, or fiduciary malfeasance by a trustee, limited imprisonment to one year. In all other cases the creditor must prove to a Judge that his debtor had, or had had since the judgment, the means of payment and even then imprisonment for such a contempt of Court was limited to six weeks, while payment could be ordered to be made by instalments, and the imprisonment was not to be a satisfaction of the debt. Surely this was sufficient in the case of a Crown debtor, as it was right and just in civil cases, and his own Amendment proposed to give all these powers as against the Crown debtor. Even fines and penalties recoverable under the Summary Jurisdiction Acts were by the Act of 1879 similarly limited in the sanctions by which they were enforceable, since means to pay must be proved to the satisfaction of the Magistrates, and imprisonment for default was limited to three months. Thus the whole tendency of modern, civil, and even criminal legislation was at variance with the Solicitor General's Amendment and with the perpetual imprisonment which might involve even for innocent Crown debtors, while under his (Sir A. Rollit's) Amendment ample provisions would exist to enforce payment of Crown, like civil, debts. And if the Solicitor General's Amendment were passed without the addition proposed by himself, what might be the unfortunate position of a Crown debtor for the duties, though their liability was limited to the assets which had been realised? It had been decided, and it needed a decision for the purpose, that as the Crown was not expressly named in the Debtors' Act, 1869, the Crown was not bound by the limitations of imprisonment specified in that Statute. So, then, by the Crown Debts Act, 1865, the Attorney General had only to go as representing the Crown into the Exchequer, and, by the most summary process, the Crown could in 14 days, and without, necessarily, any preliminary proceedings or pleadings, recover judgment for these largely-increased duties, or double duties, or other penalties. Then, unlike the case of any other civil debtor, without any proof of means or possibility of payment whatever, and without any further hearing or judicial process, the Crown could at once issue an old and obsolete writ, take the body of its debtor, and keep him without the possibility of release except on full payment, or by the mercy, or as he would rather term it, by the caprice of the Crown. All this, if, indeed, it were necessary at all, having regard to other parts of the Clause 8, was an anachronism utterly at variance with the tendency of the times and of the law against imprisonment for debt and against interminable imprisonment, and ought not to have given to it any additional sanction or countenance by Parliament. He, therefore, proposed his Amendment to limit imprisonments, and enforce the condition precedent of proof of means of payment, and so to mitigate the rigour of these Revenue laws. In exceptional cases of fiduciary fraud the case would be met by the exceptions in the Debtor's Act, which permitted longer, but still limited, imprisonment, and, in the absence of such aggravating circumstances, the Crown ought to have, like any subject, no more than the ample protection accorded by the ordinary law and the powers conferred by the Bill, which itself incorporated the existing Crown Debt Law upon the subject. He, therefore, moved his Amendment, and should persist in it so long as the Solicitor General's Amendment to his own Bill was before the House.

Amendment proposed to the proposed Amendment, after the word "accountable," to insert the words—

"But any proceedings against him to recover such unpaid duty shall be subject to the provisions and limitations of The Debtors' Act, 1869."—(*Sir A. Rollit.*)

Question proposed, "That those words be inserted in the proposed Amendment."

SIR W. HARCOURT: The proposal of the hon. Gentleman would place the collection of the tax under this Bill on a different footing from that of any other tax in the country. That is a very serious proposal, and I do not think it is one that will be supported by any responsible person. The power that the Crown now asks for is exercised by all Municipal and Local Authorities where default is made in payment of debts due to them. That the fears of the hon. Gentleman with regard to the possible cruel operation of the Amendment are unfounded is proved by the fact that our gaols are not at the present time overcrowded by those who are unable to pay the debts they owe to the various Municipal and Local Authorities or to the Inland Revenue Department. Of course, if it be desired to abolish the system that universally prevails with regard to public debts—whether debts to the Local Authorities, or debts to the State authorities—a proposal to effect that reform in the law might be brought forward on a fitting occasion, but I submit that this is not the proper time for discussing the question. The hon. Member who moved the Amendment is a member of the Municipal Corporations Association. I am sure that if he represented the views of the Association on this question he would be one of the principal opponents of this change.

Sir H. JAMES (Bury, Lancashire) said, that the right hon. Gentleman the Chancellor of the Exchequer had opposed the Amendment on the ground that it would differentiate between this duty and other Inland Revenue or municipal taxes.

Sir W. HARCOURT: I hope the right hon. Gentleman will pardon me. I desired also to say that the power of the Crown is never enforced in the case of the non-payment of Crown debts unless the debtor is guilty of malversation or has the money to pay the debt and refuses to pay. Surely no one will suggest that the Amendment of the Solicitor General should not apply in those cases.

Sir H. JAMES admitted that the last observations of the Chancellor of the Exchequer put a different aspect on the whole question. Malversation was, of course, a different thing. But he was about to say that while the right hon. Gentleman objected to the differentiation of this tax from other Crown and municipal taxes, he should recollect that this tax was a very peculiar one, and was, in its nature and incidence, entirely different from every other tax. Debtors under this Bill would stand upon a totally different footing from other Crown debtors. In most other cases the individual who had to pay the tax was the real defaulter. He had contracted a personal liability himself. But in this case the person who had to pay the tax was the executor who had not, personally, incurred any debt at all, and who derived no benefit from the subject-matter out of which the tax was paid. An executor who did not pay the tax might be absolutely unable to raise the money upon the estate for the purpose of discharging the duty. It would be most cruel and most unjust to send such a man to prison because he was unable to pay the duty. The right hon. Gentleman had said that the Crown would not enforce imprisonment in such a case, but under the Government Amendment the Crown would have the right to enforce it, and the debtor would be at the mere mercy of the Crown. He did not think that it would redound to the benefit of the community if the obligations of executors were made more onerous than they were at present. He himself had occasionally had to act as the executor of some of his old friends, but if the Government Amendment was persisted in he should never become an executor again if he could help it. The result of the Government Amendment being accepted would be that only reckless persons who did not care what happened would accept the position of executors. He confessed that it was new to him to hear that the Municipal Bodies had the power to imprison their debtors in perpetuity. In the case of ordinary debtors they could not be imprisoned unless proof were given that they were able to pay, but in the case of Crown debtors under this Bill no proof of ability to pay was required as a preliminary to imprisonment. He hoped that the House would not place executors under this Bill in the arbitrary power of the Crown. If the Crown had the right to enforce payment of a Crown debt by imprisonment everyone must desire that so absolute a power should be removed from the Statute Book.

Mr. GOSCHEN: It will depend on the answer to a question whether I will support the Government or the Amendment. But I say at once it would not be wise at this stage of a Bill of this kind to make a new departure with regard to the rights of the Crown in respect to this duty and all other taxes of the Crown, and on general grounds I should be inclined to support the Government if this clause places the Estate Duty on the same footing as the existing Death Duties. Would the executor be liable to these pains and penalties in respect to Probate Duty at present?

Sir W. HARCOURT: Yes.

Mr. GOSCHEN: If so, I wish to know why it is necessary to introduce these words at all? It would seem from their introduction that some new principle is being applied to the Estate Duty that is not now applied to Probate Duty.

Sir W. HARCOURT: There is no difference; and therefore this duty is exactly on the same footing as the Probate Duty now.

Mr. GOSCHEN: My hon. Friends who are learned in the law will be able to argue that point better than I can. But it seems to be that there is only one hypothesis on which the words can be necessary, and that is that penalties are to be enforced, not only against the person who is the debtor, but also against the person who is accountable. That seems to me to be a very novel proceeding, and one that ought to be resisted. The Chancellor of the Exchequer argued the case as if it were simply putting the debt on the same footing as other debts.

Sir W. HARCOURT: That is so.

Mr. GOSCHEN: Then are these words in the Acts relating to the Probate Duty and the Legacy Duty, and will they be applied to the Income Tax? I want the House to have full information on the subject. My inclination would be not to discriminate between these duties; but I am not prepared to vote for a clause which would make a person who is only accountable liable for penalties which have hitherto been only enforced where there is an actual debtor. The Chancellor of the Exchequer said the penalties would only be enforced in cases of actual default, when the person had the money in hand to pay the debt to the Crown; but that is not clear from the Amendment of the Solicitor General, and the Government ought to throw further light on the matter.

*Sir J. RIGBY said, the proposed Amendment of the words submitted by the Government would make, in the case of this particular duty, an exception which did not exist in the case of any other tax or rate. It was asked by the right hon. Gentleman the Member for St. George's, Hanover Square, what was meant by "accountable." The words were taken practically from the Succession Duty Act. Every man who was accountable was liable to pay, and if those who were accountable did not pay they were debtors to the Crown. He did not know how it came about that it was proposed to introduce these words, but he supposed they were moved on account of some question which arose in Committee; and, as he understood the case, if the Amendment of the Government were not accepted the Estate Duty would be treated differently from every other tax which was payable to the Crown.

Mr. BYRNE said, that if the Amendment of the Government must be insisted upon there was very grave reason why the House should accept the Amendment upon it. The clause made an executor accountable for all personal property in this country or in any other country, or whether it came to his hands or not; and, although it was said he should not be liable for any duty in excess of the assets of which he had control, it went on to make him a debtor to the Crown in respect of all for which he was accountable. He did not see what harm could be done by the Government giving up their Amendment if the duty when due was a debt to the Crown.

Mr. DODD (Essex, Maldon) said, there was no need to waste pity on an executor, who was liable only in respect of assets which had come into his hands. Therefore, the executor could only be a debtor in respect to that of which he had real control. With regard to the general principle of Crown Duties, he agreed that the whole procedure was antiquated; but he did not think that in dealing with this one particular tax in the Bill they would be acting wisely or discreetly in altering the procedure. The proper course would be to consider the whole question of the procedure of duties and taxes and alter it in accordance with modern ideas. He could not understand why the Government wished to introduce these words, as he who owed a tax was a Crown debtor under other Acts of Parliament. But perhaps the reason for introducing them was that this Bill provided a special procedure for recovery, and authorised the High Court to appoint a receiver and order a sale. The words introduced by the Government gave warning to a person of the penalties to which he might be liable. He was not prepared to vote that persons coming under the scope of this Act were to be placed on a different footing to other persons, and he should support the Government.

Sir W. HARCOURT said, the right hon. Member for St. George's had raised a point, to which the hon. and learned Member had called attention—namely, the fact that in this Bill a person might be accountable for property which did not come into his hand, and it would be very unfair, therefore, that he should be liable to any penalties in respect to that property. He also called attention to the latter part of the clause which stated that an executor or person accountable should not be liable for anything which did not come into his hands. He (Sir

W. Harcourt) thought that this point could be met if they substituted the word "liable" for "accountable," and then the liability would be just the same as that of any other Crown debtor. In answer to the right hon. Member for St. George's, he had to say that he had asked and had been told that these words, "debtor to Her Majesty," were used in the Succession Duty Acts, and other Acts of a similar character, and, therefore, in retaining these words they should be maintaining the general rule. He was sure that if the question went to a Division the right hon. Member for St. George's would not support a proposal to place this tax on a different footing to other taxes, and imperil the means of raising the Revenue of the country. He hoped the substitution of the word "liable" for "accountable" in the Amendment of the Government would be held to meet the case.

*SIR M. HICKS-BEACH: How would that read? Would it not read this way: "Every person accountable for Estate Duty shall be a debtor to the Crown for the amount of duty for which he is liable"?

SIR W. HARCOURT said, what was meant was this: The hon. and learned Member had pointed out that a person might be accountable for more than he was liable for under this clause. That was to say, he might have to account for moneys that ultimately would not come into his hands, and what the Government desired was that he should be debtor only for that which came into his hands, and for which he was declared to be liable. He thought the alteration he had suggested in the Amendment of the Government would meet the case.

MR. COURTNEY (Bodmin, Cornwall) was afraid the Amendment proposed by his right hon. Friend would not meet the real difficulties which underlay this clause. To say that they would avoid the difficulty by changing the word "accountable" into "liable" was to suppose the words had the same meaning and produced different results. A man who was accountable was liable in the first instance.

SIR W. HARCOURT: That is not so. He is declared to be accountable for the whole, but liable only for that which comes into his hands.

MR. COURTNEY said, that no doubt under the Succession Duty Act it was expressly provided that Succession Duty should be a Crown debt from the successor—that was the person who got the property or benefit in respect of which the duty was charged. That was, of course, very much more limited than what was proposed here. He thought the Member for Islington was well justified in calling attention to the general principle, and he was astonished at the line of reasoning which was adopted by the Chancellor of the Exchequer in the first instance, when he said that they were proposing to take away from the Crown the remedy which every Municipal Corporation had, and the hon. Member for Islington, who was President of the Association of Municipal Corporations, would, if he were successful in this instance, find himself in awkward relations with his friends in the Association out of doors, who would say, "You have given up the remedy which we possessed." He found in the Debtors' Act of 1869, which abolished imprisonment for debt, that there was excepted from the debts in respect of which that abolition was enacted

> "default in payment of any sum recoverable summarily before a Justice of the Peace or Justices of the Peace."

Therefore, they had not abolished imprisonment for debt in respect of rates. But there was added this proviso—

> "Provided that no person shall be imprisoned in any case excepted from the operation of this section for a longer period than 12 months."

So that, in fact, the remedy that a Municipal Corporation or any other Public Body had was, at the outside, the imprisonment of a defaulter for 12 months; and inasmuch as it rested with the discretion of a Magistrate, that was never heard of and would never be exercised. It was impossible to sustain the argument that in endeavouring to limit the Crown remedy here they were doing something which would put the Municipal Corporations in the position of depriving them and other Local Bodies of powers they enjoyed now. There was nothing in that argument, and therefore they had to fall back upon the supposed necessity of giving the Crown, for the purpose of enforcing its rights, this power, which involved the possible consequences of perpetual imprisonment.

Was it right that this discretionary power should be allowed to be vested in the Executive Government for the time being? The Chancellor of the Exchequer said the power would never be exercised. That was the plea of all tyrants. Only give them the power and it would never be exercised. Constitutional reformers were not inclined to give them the power, and he hoped the hon. and learned Gentleman the Member for Islington would insist on the Amendment.

MR. GIBSON BOWLES thought that on the merits of the question every Member of the House, unless he occupied a seat on the Treasury Bench, would agree that the Government had no case whatever. The Chancellor of the Exchequer said it would not be right to exceptionally deprive the Government in the case of these duties of the powers they possessed in regard to other duties. He was the last person when a tax had to be levied to deprive the Government of adequate means of levying it. But the very first words of this clause said that every power now possessed by the Crown for the recovery of any duty leviable by or with reference to death was given for the levying and recovery of these very duties; therefore, every power now desired to be possessed by the Chancellor of the Exchequer was already possessed by the first words of this clause. If it be absolutely necessary to press this Amendment of the Government it must be because the Chancellor of the Exchequer wished to have further exceptional powers. He thought he could understand why the right hon. Gentleman wanted exceptional powers, because he wished to get the Crown debt out of the person accountable but not liable for it. But the right hon. Gentleman had suggested that he was willing to replace "accountable" by the word "liable," and therefore that cut away the last vestige of foundation for this Amendment. He could not understand the necessity for the Amendment of the Solicitor General. He thought it referred to those who were accountable, but not liable. The first words of the clause they were upon said—

> "The existing law and practice relating to any of the duties now leviable on or with reference to death shall, subject to the provisions of this Act and so far as the same are applicable, apply for the purposes of the collection, recovery, and repayment of Estate Duty."

That covered the whole case; that was all the Chancellor of the Exchequer professed to want, and the power was given under the existing law for the recovery of Death Duties. The right hon. Gentleman had the power he desired, and he would ask him to recognise that fact, and direct the Solicitor General to withdraw his Amendment.

SIR W. HARCOURT said, if the hon. Member was right in his contention that the power asked for was already given them this discussion was superfluous. But he thought the Amendment was necessary in order to make it clear that the power was given.

MR. HENEAGE (Great Grimsby) said, the Chancellor of the Exchequer knew that the first words of the clause did not carry out what the Amendment was designed to effect. The clause only referred to beneficiaries, and did not affect executors at all: therefore these words were required to affect executors who were accountable for duty. The right hon. Gentleman brought forward the case of ratepayers. In the case of ratepayers, as in that of beneficiaries under a will, they were going to get something, and ought, therefore, to be made to pay. But in this case it was the executor and other persons who were going to get no benefit who were to be brought under this penalty. As to rates, everybody knew that where rates were not paid the defaulters were proceeded against by summons, and made to pay by small instalments, or were sent to prison for a very short term. The Amendment of the Government entirely changed the law. Under the Succession Duty the Government had not got these powers, and therefore this Amendment was brought forward at the eleventh hour, when they had no opportunity of reconsidering it.

MR. R. T. REID was sorry that this storm had arisen over a modest Amendment of his which simply applied to the Estate Duty the law applicable to the Probate, Legacy, and Succession Duties. Succession Duty was made a debt to the Crown by the 16th and 17th Vict., chap. 51, sect. 45. Legacy Duty was made a debt to the Crown by the 36th of George III., chapter 52, section 6, whilst the section which applied this law to the Probate Duty stated—

> "If any person who ought to have obtained probate or letters of administration, or delivered a further affidavit, or exhibited an inventory, or who is required to deliver such account as aforesaid, shall neglect to do so within the period prescribed by law for the purpose, he shall be liable to pay to Her Majesty . . . the amount chargeable, and the same shall be a debt due from him to the Crown, and be recoverable by any way or means now enforced for the recovery of the Probate Duty and the Legacy Duty."

The person who had to pay the Probate Duty was the executor. He did not think it would be urged that this duty should stand in an isolated position different from other duties and other debts due to the Crown. By the Amendment he was simply endeavouring to make it clear that the remedies which by inevitable custom were applicable for the Death Duties should be applicable to this duty.

SIR D. MACFARLANE could not understand why the Government might not be content with the words in Clause 44 of the Succession Act, because that clause said—

> "The following persons besides the successor shall be personally accountable to Her Majesty for duty payable in respect to any succession, but to the extent only of the property or funds actually received."

The clause then proceeded to state who those persons were who would be accountable. It was not merely a trustee, but trustee, guardian, committee, tutor, and so on. That would have served the purpose of the Government, and would have saved the House this controversy. The clause he had quoted seemed to contain everything contained by the Amendment, and he would suggest that even now it was not too late to adopt it in place of the Amendment.

MR. A. J. BALFOUR said, those who had listened to the Debate must have felt themselves rather confused between the different issues raised. There were two issues—one was that raised in the clear and able speech of the hon. and learned Member for Essex, and the other raised by the Mover of the Amendment now under discussion. The hon. Member for Essex pointed out that under the preceding part of the clause a person might be accountable for duty for which he was not liable, and it might or might not be proper to imprison him for a duty for which he was liable, but it was not proper to imprison him for a duty for which he was not liable. The right hon. Gentleman had promised to substitute the word "liable" for "accountable." They should perhaps have understood this matter better if the Attorney General had not got up at an earlier part of the discussion and explained that "accountable" was exactly the same as "liable," and that in fact there was no distinction whatever to be drawn between the two. It was an unfortunate preface to an Amendment by his own chief to substitute the word "liable" for the word "accountable." But he passed by that, which, after all, was a subsidiary point, and he came to the main issue raised by his hon. Friend below the Gangway, and that was whether they should or should not continue in this new Act the antiquated system which had, nominally at all events, prevailed with regard to all their system of levying taxation. The Chancellor of the Exchequer made a slip when he told them that this method was still in operation with regard to the debts of Municipalities. That was not the case, because they had reformed that section of their law. The whole system of their law relating to local taxation had been reformed, and it was time they began to carry some reform with regard to Imperial taxation. It might be true, as the Member for Lynn Regis had pointed out, that they had already unconsciously adopted the system in the earlier part of the clause. At all events, he should avail himself of the opportunity of being able to record his vote against any repetition in this Statute of a system, or any continuation of a system, which ought long ago to have been discarded. His right hon. Friend had pointed out a certain inconvenience in not having one system applicable to all existing modes of taxation. There were worse things, after all, than anomalies, and it was better they should now lay down the principle that in a future Act, involving taxation of the community, the more humane and equally efficient method, confined to the recovery of municipal and local debts, should be applied also to the collection and recovery of Imperial debts. He did not know why the Government assumed that these barbaric powers were necessary in order to enable recovery. The Chancellor of the Exchequer said they would never be put in force, but why, then, put them on the Statute Book? He had always felt that these excessive powers, with the whole of the rest of this antiquated paraphernalia of legal authority, ought to be swept away, and every scrap of it destroyed, and he hailed with satisfaction the advantage of recording his vote against it in the Division Lobby.

*Mr. HOPWOOD (Lancashire, S.E., Middleton) said, the right hon. Gentleman who had just spoken had chosen the time to exhibit his dislike to what he called an antiquated system which was most calculated to be embarrassing to the Government. When the right hon. Gentleman was high in Office he must have known that this course was being pursued with regard to the collection of duties, and although some—and he was one of them—had been aware of it, and had felt that this system ought to be altered, yet they were not prepared to say that it should be done in a piecemeal fashion on this Bill, not out of love for an amendment of the law, but for the purpose of producing annoyance and complication on the Bill before the House. He yielded to nobody in his belief in, and in his practice of, ameliorating their laws in the sense of mercy, but he was not going to have a little cheap reputation by taking his stand on this occasion to proscribe at a time like this the particular state of the law which applied to the whole of the Crown debts. He had moved for a Return on this subject on March 24, 1893, and a reference to it might ease the troubled minds of hon. Members who had drawn harrowing pictures of numerous people wasting long years in prison at the suit of the Crown. That Return showed the number of persons detained in prison in England and Wales for non-payment of penalties or debts due to the Crown in Exchequer, Excise, or Customs suits, stating their names, addresses, and occupations, and giving particulars of their offences. At that time there were five prisoners only detained at Hull or York at the suit of the Crown for smuggling tobacco. Besides those cases, there was one instance of detention under warrant of the Commissioners of Income Tax for non-payment. This was not the time to urge reform in this matter, but there should be one Statute Law upon the subject. That object might be attained if he could induce hon. Members to join him in endeavouring to remedy some of these evils affecting the liberty of the subject on an appropriate occasion.

Mr. A. J. BALFOUR, rising to a point of Order, asked whether, if his hon. Friend pressed his Amendment, it would be possible for the Government to introduce the word "liable"?

*Mr. SPEAKER said, the word "liable" could not be substituted for the word "accountable" unless the hon. Member for Islington agreed to withdraw his Amendment, or unless both Amendments were withdrawn and a new Amendment was substituted.

Sir W. HARCOURT said, after the Speaker's ruling, he would suggest that the Government should be allowed to withdraw their Amendment altogether, with the view of reconsidering the matter. For the present he would propose to withdraw the Amendment.

*Sir A. ROLLIT agreed to adopt that course, with which he felt he ought to be satisfied.

Amendment to the proposed Amendment, by leave, withdrawn.

Amendment, by leave, withdrawn.

Other Amendments made.

Mr. R. T. REID moved to insert a new sub-section providing that the Commissioners might certify the amount of valuation of a portion of an estate.

Amendment proposed, in page 8, line 9, after the word "arrear," to insert as a new sub-section—

"(7) The Commissioners on application from a person accountable for the duty on any property forming part of an estate shall, where they consider that it can conveniently be done, certify the amount of the valuation accepted by them for any class of property forming part of such estate."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

*Sir M. HICKS-BEACH said, it would be desirable that the hon. and learned Gentleman should give the House some indication of what this proposal actually meant. There was some ambiguity about the phrase "any class of property," and he thought it would be better to say "any class or description of property."

Mr. R. T. REID agreed, that as estates accountable for duty might consist of various kinds of property it would be desirable that the value of each class of property should be stated. He presumed that some guiding principle must be followed by the Commissioners in dealing with properties and making these valuations. It was not proposed to impose an obligation upon the Commissioners in every case, but that in certain cases they might do so. Did the right hon. Gentleman suggest any other form of words?

Sir R. WEBSTER hoped the language would be enlarged. He had looked in vain through *The Debates* to find it; but if his memory was correct, the Solicitor General had stated in Committee that he would provide for "classes of property." Where those words came from he could not pretend to say. The property might comprise agricultural land, leaseholds, and a variety of matters, which would have to be valued. If that was to be done only wherever it was convenient, why should not the words be made as wide instead of as narrow as possible?

Mr. R. T. REID said, the hon. and learned Gentleman would see that the words were wide enough and practical enough if he would refer to them.

Mr. GIBSON BOWLES said, although the Solicitor General had endeavoured to obviate the difficulties which had been put to him, he had not completely met the case, the serious part of which would arise in regard to real estate. The duty would be a first charge, and without some certificate titles would be incomplete, so that people would not be able to sell real estate to which they were entitled when properties had to be broken up. Difficulty must arise where they could not show that they had paid their rateable proportion. The Commissioners were only to certify the amount of the valuation of portions where they were of opinion that that could be done, and it was desirable to enlarge their discretion.

Mr. BARTLEY said, the words might well be a little wider. They did not fully meet the case. This was not a contentious matter, and as a discretion was to be given to the Commissioners there need be no question as to enlarging the language. His original Amendment was in that form. Many different classes of property would have to be dealt with, and building property would require quite another kind of valuation to agricultural land. Mines, shipping, and many other descriptions of property would constitute different classes, while land would not. It was advisable that the words should be as wide as possible for the convenience of both Commissioners and beneficiaries.

Mr. GRANT LAWSON moved, as an Amendment, to insert, after "class," the words "or description of property." When this question was being discussed in Committee, the Solicitor General invited them to postpone it to the Report stage. He pointed out on that occasion that there would be difficulty if words of that kind were not inserted. If the Commissioners were not to be allowed to value in classes and portions what would be the effect? Two valuations would have to be made: one as between Somerset House and the persons accountable, and the other as between those persons and to the various beneficiaries to whom the estate passed. If the duty were paid by trustees, surely it would be an economy that the valuation made for Somerset House purposes should settle the distribution of the property and also how much of the duty was to be payable by each of the beneficiaries. The Solicitor General himself had recognised in Clause 14 that it was desirable a valuation of this sort should be made, because he proposed to insert a provision with regard to duty recoverable from any person entitled being settled as between that person and the Commissioners. But if the Commissioners could not set out the value of each portion passing to beneficiaries, how were they to be bound by the valuation?

Amendment proposed to the proposed Amendment, after the word "class," to insert the words "or description of property."—(*Mr. Grant Lawson.*)

Question proposed, "That those words be inserted in the proposed Amendment."

Mr. R. T. REID thought that matter ought not to be made the subject of debate at present. Why were not these words sufficient for the purpose? It was surely unnecessary to discuss the matter further, as it was in the discretion of the Commissioners.

Question put, and agreed to.

Amendment, as amended, agreed to.

Formal Amendments.

MR. BYRNE moved to amend Sub-section 7 by the insertion of words providing that postponement of payment should be allowed where the Commissioners were satisfied that the duty on any property could not "without hardship" be raised at once. As the sub-section stood the Government had provided that where the Commissioners were satisfied that the Estate or Settlement Duty could not be raised at once they might allow it to remain for a certain period at interest as they thought fit. It was quite certain that in some cases the money could not be raised without hardship, and he desired in order to meet such cases that these words should be inserted.

Amendment proposed, in page 8, line 11, after the word "cannot," to insert the words "without hardship."—(*Mr. Byrne.*)

Question proposed, "That the words 'without hardship' be there inserted."

MR. R. T. REID said, he had no objection to reduce the apparent rigidity of the sub-section, but he thought the words "without excessive sacrifice" would be better than those proposed.

MR. BYRNE said, the hon. and learned Gentleman's suggestion seemed extremely reasonable, and he was willing to withdraw his Amendment.

Amendment, by leave, withdrawn.

MR. R. T. REID moved to insert in the sub-section the words "without excessive exercise."

Amendment agreed to.

SIR R. TEMPLE proposed to omit from the sub-section the words "providing for the payment of interest in cases where the Commissioners allowed the payment of duty to be postponed." He quite acknowledged that where the taxpayer was himself to blame, where the postponement of payment was owing to his own default, or to circumstances under his control, the charge should be enforced; but where it was not owing to his fault or to circumstances which he could have avoided, he ought not to be called upon to pay. Such a provision was in accordance neither with justice nor with common sense, and he wished to renew the protest he had already made against it. Although the words "without excessive sacrifice" had now been inserted, they would not materially alter the matter where there was an absolute impossibility to pay, and the Government were asking for that to which they had no sort of claim. He had had as much to do with taxation as perhaps any Members of that House; but he had never heard such a proposition until he came inside those walls, that where an unfortunate taxpayer was utterly unable to pay at once he should be charged interest. It would be most oppressive on Her Majesty's subjects, and he must appeal to both sides of the House, on their behalf, for mercy. He could not understand how any Liberal Members of the Legislature could support the Government in making such a demand.

Amendment proposed, in page 8, line 12, to leave out from the word "extent," to the end of Sub-section (7) of Clause 8.—(*Sir R. Temple.*)

Question proposed, "That the words 'and on payment of such interest,' stand part of the Bill."

SIR W. HARCOURT said, he did not think it was possible for the Government to accept the Amendment. When they gave an indulgence to a man they did not let him off the debt. If no interest were charged they would be letting him off the debt.

MR. HANBURY said, he thought the Amendment was aimed at the rate of interest charged.

Question put, and agreed to.

SIR R. WEBSTER moved—

> In Clause 8, page 8, line 13, leave out from "exceeding" to "and," in line 14, and insert "three per cent."

He said the clause contemplated that there would be a difficulty in raising money, and that, therefore, there might be a question of delay or of some sacrifice. He could not understand why the Government should say that if there was this delay a higher rate of interest should be levied. He submitted that 3 per cent. was fair all round, and that it would be an unjust thing that where there was a particular piece of property bringing in 4 or 5 per cent. it should be made the excuse for extracting a higher rate of interest. The delay was only to be allowed in cases of hardship, and he submitted that it would be unjust to exact the higher rate in return for the indulgence.

Amendment proposed, in page 8, line 13, to leave out from the word "exceeding," to the word "and," in line 14, and insert the words "three per cent."—(*Sir R. Webster.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

SIR W. HARCOURT said, that 4 per cent. was the figure which had always been usual in such cases, and he saw no reason to alter it in the present instance. This was, in fact, a matter of administration which ought to be left to the department, which was not harsh and was not bound to ask 4 per cent. They might ask nothing at all, or they might ask something less than 4 per cent.

MR. GOSCHEN said, he thought it a rather dangerous practice to fix the rate of interest according to the profits of the property.

*MR. BUTCHER said, this clause contemplated cases of hardship, or where property could not be released without excessive sacrifice. The rate of interest was fixed according to the Statute of 1868, which named 4 per cent. as the proper rate of interest on Legacy Duty. But many things had happened since 1868. It was, for instance, a matter of common knowledge that, whereas trust investments formerly produced 4 per cent., it was nowadays extremely difficult to obtain 3 per cent. upon such investments. Was it not, he asked, fair that the Chancellor of the Exchequer should be satisfied with the rate of interest obtainable by trustees? No doubt 4 per cent. was a reasonable rate to exact in 1868; but the Government might well be content with 3 per cent. now.

Question put.

The House divided:—Ayes 163; Noes 114.—(Division List, No. 177.)

Amendment proposed, in page 8, line 15, after the word "fit," to insert the words—

"And where the Commissioners have allowed payment of Estate Duty in respect of property passing to the executor as such to be postponed, probate or letters of administration shall be granted if the certificate to be given by the proper officer of the court, under section thirty of The Customs and Inland Revenue Act, 1881, shows that the Commissioners have allowed such payment to be postponed."—(*Mr. Byrne.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, he could not accept the Amendment. The hon. Gentleman provided that where time had been given probate should be granted. It was quite unnecessary to put that in. The object of the clause was that probate should be granted without money having to be paid out.

MR. J. G. LAWSON said, that all the Amendment proposed was that probate should be immediately granted, and it seemed to him to carry out what was the desire and intention of the Government themselves.

Question put, and negatived.

SIR R. TEMPLE (Surrey, Kingston) moved the omission of Sub-section 8:—"Interest on arrears of duty shall be paid as if they were arrears of Legacy Duty." He took exception to the levying of interest at all, but otherwise had no particular ground for pressing the Amendment.

Amendment proposed, in page 8, line 16, to leave out Sub-section (8) of Clause 8.—(*Sir R. Temple.*)

Question, "That the words proposed to be left out stand part of the Bill," put, and agreed to.

*MR. BUTCHER moved to insert after "duty," in line 17—

"but no person shall, in the absence of fraud on his part, be liable to pay interest on more than six years' arrears of Estate Duty."

He said, this Amendment touched a question which had already been discussed at some length—namely, the oppressive rights which had been possessed by the Crown since bygone ages. It dealt with that right which was embodied in one of those legal maxims which lawyers often heard, but had not as much respect for as they used to have, to the effect that the Crown's rights were affected by no Statute of Limitations whatever. He referred to the maxim, *Nullum tempus occurrit regi.* He thought that this was a right of the Crown which it would be well to put an end to. He was quite aware that the Commissioners exercised a discretion as to whether they should enforce arrears of duty or not. It often happened that from one cause or another, generally accidental, Probate Duty was not paid for a considerable number of years, and that then a claim was made for the duty and for arrears of interest. It was unpleasant enough for a man who thought he had paid all the duty which he would ever be called on to pay to learn, some 30 years after an estate had come into his possession, that he had to pay a considerable additional sum; but to have to pay, perhaps, 20 or 30 years' interest in addition to that sum was not only unpleasant, but was not in accordance with one's sense of justice. The number of years which he proposed in his Amendment was founded on the analogy of a Statute passed as long ago as the reign of James I.; but if the Government desired to alter the number to any reasonable extent he should not object.

Amendment proposed, in page 8, line 17, after the word "duty," to insert the words—

"but no person shall, in the absence of fraud on his part, be liable to pay interest on more than six years' arrears of Estate Duty."—(*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

SIR W. HARCOURT: We must be careful for the protection of the Revenue not to carelessly break down the existing system. It must not be forgotten that this Estate Duty practically embraces the present Probate Duty and other duties, and we must therefore be careful, without being oppressive, not to limit the time too much. The hon. and learned Member is probably aware that in the practical working of the Probate Duty the operations extend over a long series of years, and he must observe that the fraud need not be on the part of the person liable for duty but might be on the part of the trustee. I am desirous, however, of meeting the hon. Member as far as I can, and I shall be willing to accept the Amendment standing in the name of the hon. Member for Walthamstow (Mr. Byrne) lower down on the Paper with some modifications.

SIR R. WEBSTER said, the Amendment which the right hon. Gentleman proposed to accept and that now before the House did not seem to be quite on the same lines, and it would perhaps be convenient if the right hon. Gentleman indicated what modifications he intended to propose. The fact that a trustee was fraudulent ought not to be made a ground for forcing the person who was liable for the duty to pay interest for a long period. He himself thought that six years was quite sufficient, and unless there was a good reason for increasing the period he thought there was fair ground for agreeing to the six years.

SIR J. RIGBY pointed out that under the Bill the Estate Duty itself could not be recovered within six years of the settlement, and if the duty could not be recovered neither could the interest.

MR. GRANT LAWSON said, the question now before the House related to interest on duty in arrear with regard to which special provision was made in the Bill. The Chancellor of the Exchequer had spoken about not breaking down the present system, but the Bill made a great inroad upon the present system, because it introduced graduation and aggregation. He might inform the House that he himself had, 25 years after the death of his grandfather, received a little estate which belonged to his grandfather. Of course, this estate might have lifted the general estate of his grandfather into another scale, and then everybody who benefited by the estate would be in arrear, and interest would be payable under this Bill as it stood on the extra amount of duty that ought to have been paid.

MR. GOSCHEN: My hon. Friends are resting their support of this Amendment on two sets of arguments. One is the desire to place this debt on the same footing as debts from other people, and the other is the desire to meet any hardship that might arise out of the special character of the Estate Duty. I am bound to say that my conservative tendencies will not allow me entirely to change the whole method by which the debts of the Crown are obtained, and I shall therefore be unable to support this Amendment as far as it would place Crown debts on the same footing as other debts. As far as the question of interest is concerned, however, I think the proposal is well worth consideration. There have been cases in which the exaction of interest by the Crown has had a most cruel effect. In one case where Succession Duty became due 20 or 30 years after the death, and where the interest, I think at the rate of 5 per cent., was charged for that period, the claim was brought against people who were utterly ignorant of the fact that any Succession

Duty was due at all. Only last year such a case cropped up, and I remember a case in which I represented the matter to the Inland Revenue Commissioners, and a remission was made in view of the extreme hardship that was involved. In that instance the interest, I believe, ran up to nearly hundreds of pounds. I should like to know from the Chancellor of the Exchequer whether it is possible that this matter of interest can be put on a more satisfactory footing generally than that on which it stands at present, and wha he believes to be the real power of the Inland Revenue Department. I hoped that the Chancellor of the Exchequer might have been able himself to put down some Amendment with regard to the limitation of interest which would have satisfied my hon. Friends on this side of the House. I do not know whether it will be in his power either to insert some provision in this Bill, or to draw up Rules for the Inland Revenue Commissioners which would prevent hardships arising. I do not want to see persons, possibly owing to the negligence of their solicitors, exposed to the penalties which they now incur. I remember one case in which simple ruin stared a poor family in the face through the interest charged on the duty that had been payable some time before. I do not know that I can support the precise Amendment now before the House. Six years may be too short a period, though personally I think it is sufficient. It is perfectly natural that my hon. Friend should think that six years is a considerable time during which to exact interest where there has been no fraud or fault whatever on the part of the persons liable for the duty.

Sir W. HARCOURT: I am obliged to the right hon. Gentleman for what he has said. I am quite sure that he would not be likely to be responsible for anything that would seriously affect the Revenue. I think I can meet the right hon. Gentleman's wishes. He wishes, first of all, that there should be a clear indication given to the Commissioners to remit interest in cases where they should remit. We propose to give the Commissioners discretion in these cases. The form in which we should be willing to accept the Amendment of the hon. Member for Walthamstow (Mr. Byrne) is as follows:—

> "If after the expiration of 30 years from a death upon which Estate Duty became leviable any such duty remains unpaid, the Commissioners may, on the application of any persons accountable for such duty or interested in the property in respect of which duty is leviable, and on being satisfied that the non-payment did not arise from the wilful neglect or default of any person accountable for the duty, remit the payment of such duty or any part thereof or interest thereon."

***Mr. BUTCHER** said, in view of the right hon. Gentleman's statement, he would withdraw his Amendment.

Amendment, by leave, withdrawn.

Mr. BUTCHER said, he would be willing to move the Amendment very much in the form suggested by the Chancellor of the Exchequer. He thought, however, it would be rather hard if a person should be held responsible for the arrears of interest in the event of the default having been made by some other person. He would, therefore, appeal to the Chancellor of the Exchequer to leave out the words—

> "and on being satisfied that the non-payment did arise from the wilful neglect or default of any person accountable for the duty."

He formally moved the Amendment in the terms proposed by the Chancellor of the Exchequer.

Mr. GOSCHEN said, he thought it would not be desirable to insert 30 years, as otherwise the Inland Revenue Commissioners might think that they ought not to act upon the Amendment except after 30 years.

Sir R. WEBSTER suggested that "20" years should be substituted for "30" years, and that the words "or liable" should be inserted after the first "accountable."

***Sir M. HICKS-BEACH** asked whether the Government would not be able to make the concession they had made apply to the other Death Duties as well as to the Estate Duty?

Sir W. HARCOURT: I am of a very accommodating nature, and I will consider that suggestion, although it will be rather difficult if we have the various duties mixed up. I will, however, consider the point before Monday. I see no objection to the insertion of the words "or liable." The hon. and learned Member objects to the words "wilful neglect," &c. It does not seem to me to be very material whether they are there or not, because the discretion is left absolutely with the Commissioners, as I understand it. We shall have no objection to substituting "20" years for "30" years, or to putting in the words "if they think fit" after the "Commissioners may."

On the proposition of Mr. BYRNE, the Amendment was then agreed to in the following form:—

"If after the expiration of 20 years from a death upon which Estate Duty became leviable, any such duty remains unpaid, the Commissioners may, if they think fit, on the application of any person accountable or liable for such duty or interested in the property in respect of which the duty is leviable, remit the payment of duty or any part thereof or interest thereon."

Amendment proposed, in page 8, line 20, after the word "them," to insert the words "and in cases where the over-payment was due to over-valuation by the Commissioners."—*(Mr. R. T. Reid.)*

Question proposed, "That those words be there inserted."

SIR J. LUBBOCK (London University) said, the learned Solicitor General admitted that in this case it was only reasonable interest should be paid. He would like to call attention to the words in the second sub-section of Clause 7, which was passed last night. There, in estimating the amount of an estate, foreign debts were not to be allowed for, but they were to be brought in subsequently, and the amount of Estate Duty overpaid was to be returned. He submitted to the Chancellor of the Exchequer that this was a case in which interest should be paid; it was due to no fault whatever of the executor, and surely it was very hard that he should have the money returned without any interest. If he was correct in his interpretation of the Bill the Government must see it was a very hard case. He thought interest should be paid in this case just as much as in the other case. He hoped the right hon. Gentleman would agree to the Amendment he had on the Paper to leave out the words "where the over-payment was due to over-valuation by the Commissioners." There might be other cases in which, from no fault of the executor, the Estate Duty was overpaid, and in all these cases it was only fair there should be interest given for the money so overpaid.

SIR W. HARCOURT said, he must confess that he did not think this was a fair or reasonable mode of dealing with the question of interest on a duty returned. He was bound to say they had received the support they had a right to receive from the right hon. Gentleman the Member for St. George's (Mr. Goschen), and he should have thought that they might have received some support from the right hon. Gentleman the Member for the London University (Sir J. Lubbock). The demand of the right hon. Gentleman was entirely unreasonable as the over-payment might have been in consequence of the carelessness of the executor himself or some person interested in the property, but it afterwards striking them that the duty had been overpaid the matter was rectified and the duty returned. The demand was contrary to all precedent, and he did not think it was fair to the Government after the matter had been threshed out and the Amendment of the hon. Member for York accepted.

*SIR H. MEYSEY-THOMPSON (Stafford, Handsworth) said, that as he understood the matter the executors of any deceased person were bound to include all property and all debts due to the deceased abroad in the total aggregate of his property, and to pay duty on the whole amount, but they were not to be allowed to deduct debts owing abroad by the estate of the deceased in making up this total. They had to take their chance of getting back the overpaid amount afterwards by proving the existence of these debts, and to receive no interest on the overpaid amount. But these debts might only be proved to the satisfaction of the Department after the lapse of years. He himself went to St. Petersburg more than 10 years ago on the affairs of a company. Large sums were in question, and large claims were made on both sides, and the matter being a complicated one, he was sorry to say that it was not finally settled yet. Therefore, anyone who had to pay the whole amount of the Estate Duty without deducting the debts, and had to wait ten years before the sum overpaid was returned, and then obtained no interest, was, in his opinion, extremely unfairly treated.

SIR R. WEBSTER said, he did not intend to press the point as to the Amendment of the right hon. Gentleman the Member for the University of London

(Sir J. Lubbock), but he must say he could not conceive on what grounds the Chancellor of the Exchequer was justified in saying he had not been fairly met upon this and other points by his right hon. Friend. He thought the clause of the learned Solicitor General as it now stood ought to be accepted, though the injustice, in fact, did remain if too much money had been received by the Exchequer, and held, it might be for a long time, in their hands, and then returned without interest. He felt to a great extent they had been met fairly, and therefore he thought his right hon. Friend ought not to press the matter.

Question put, and agreed to.

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 8, line 43, at end, insert—

> "(14) The form of certificate required to be given by the proper officer of the court under Section 30 of The Customs and Inland Revenue Act, 1881, may be varied by a rule of court in such manner as may appear necessary for carrying into effect this Act."

Amendment proposed, in page 8, line 43, after the last Amendment, to insert the words—

> "(15) Nothing in this section shall render liable to duty a *bonâ fide* purchaser for valuable consideration without notice."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

*MR. BUTCHER said, he begged to move the Amendment standing in the name of his hon. and learned Friend the Member for Essex (Mr. Byrne). There were two classes of persons—persons accountable for duty and persons made liable for duty, and he took it that it was the intention of the Government that a person accountable should be treated in the same way as the person liable for the duty.

Amendment proposed to the said proposed Amendment, after the words "liable to," to insert the words "or accountable for."—(*Mr. Butcher.*)

Question proposed, "That the words 'or accountable for' be there inserted."

MR R. T. REID said, the exemption was intended for *bonâ fide* purchasers for value, and the form of words was that—

> "Nothing in this section shall render liable to duty a *bonâ fide* purchaser for valuable consideration."

How anyone, after that, could contend they were liable for duty, he did not know. If they said a man was not liable, surely the Queen's English was plain enough. The hon. and learned Gentleman would see he could not accept the Amendment, and he hoped he would not press it.

SIR R. WEBSTER said, the learned Solicitor General had not adduced any arguments why the Amendment, which certainly could do no harm, should not be accepted. He submitted that the Amendment was a right one, and that the words "or accountable for" should be inserted. As he could not speak again upon this question, there was one other matter he must mention. He would ask the Solicitor General whether either now or at some time or other, he intended to apply some definition of the words "*bonâ fide* purchaser for valuable consideration without notice?" This was an important matter, and perhaps the learned Solicitor General would tell them how he proposed to deal with the matter.

MR. R. T. REID said, that by the indulgence of the House he might be permitted to say that he still thought the Amendment was not necessary. Upon the other question, if there was to be a definition of "*bonâ fide* purchaser" the proper place for it would be in the Definition Clause, but the hon. and learned Gentleman must not understand him as saying he thought any definition at all was required.

MR. A. J. BALFOUR said, he did not think the learned Gentleman had appreciated the point of his hon. and learned Friend. The learned Solicitor General had appealed to his own inner consciousness in favour of the view that a person not liable for duty could not be asked to pay duty. Of course he would not. He agreed with the learned Gentleman that not a sixpence could be extracted under this Bill from any person for that for which he was not liable, but the Bill drew a distinction between a person who was liable and a person who was accountable. The argument of the Chancellor of the Exchequer upon another Amendment was entirely based upon the fact that though persons were not liable they might be made accountable; that they might be called upon to do a great many disagreeable things, because, though not liable, they were accountable. In Sub-section 4 of Clause 8 the Solicitor General would see that a person might be required to do certain things which it was not the intention of the Government and not consistent with equity that *bonâ fide* purchasers for value should be asked to do. To make it clear that they should not, and to guide the unfortunate courts of law, his hon. and learned Friend proposed to add the words "or accountable for." The words would have the effect of making it clear on the surface that a *bonâ fide* purchaser for value was neither liable nor accountable. He hoped, therefore, the learned Solicitor General would re-consider his decision.

MR. R. T. REID said, that if that was the opinion of the right hon. Gentleman, though he did not think that the words were necessary, he would not further oppose the Amendment of the hon. and learned Gentleman.

Question put, and agreed to.

Amendment, as amended, agreed to.

*MR. BUTCHER moved, in page 9, line 3, after "shall," insert "subject to all incumbrances existing at the death of the deceased." He said the Amendment had this effect: that whereas the Government Bill appeared to make the duty a first charge on property, the Amendment sought to make it a charge subject to existing charges and incumbrances. The question was, what was the property which passed at death? He said the property was the property free from incumbrances, because when they estimated the value they had to deduct the incumbrances. Did not that show that the property which passed at death was the property itself without the incumbrances? It was provided by Clause 7 that in order to ascertain the value of an estate they should deduct certain incumbrances. If the property passing on death was the land itself if they were to carry out the intention of the Government and make the duty only a charge after the existing incumbrances, they would have to put in express words. As the words stood in the Bill there might be considerable doubt on the subject. He asked that the words he suggested might be put in in order to save the judges of the High Court, who were constantly called upon to construe difficult Acts of Parliament—and this would not be the least difficult. If some such words were not inserted the judges would have considerable difficulty in knowing what the meaning of Parliament was. His words made the meaning clear; they could not do any harm or affect the liability to duty of any item of property or person throughout the Kingdom. The adoption of his Amendment would make quite clear that which was not clear; would facilitate the administration of estates and the collection of the duty, and would be of advantage alike to those who had to pay and the Commissioners who had to obtain the duty.

Amendment proposed, in page 9, line 3, after the word "shall," to insert the words "subject to all incumbrances existing at the death of the deceased." — (*Mr. Butcher.*)

Question proposed, "That those words be there inserted."

MR. BYRNE trusted he should be able to convince the Solicitor General that the insertion of these words would be entirely harmless, so far as the Revenue was concerned, whilst they were necessary to be put in for the purposes of those who had to pay the duty. The first part of Clause 9 provided that—

> "A rateable part of the Estate Duty on an estate in proportion to the value of any property which does not pass to the executor as such, shall be a first charge on the property in respect of which duty is leviable."

The sole question was whether by being "a first charge on the property in respect of which duty is leviable" it was meant in the ordinary legal sense that it was to be a first charge in advance of all mortgages, legal or otherwise. All incumbrances must belong to one of two classes. They must either be legal incumbrances or equitable incumbrances. If they were dealing with legal incumbrances alone he agreed that these words would not be necessary, and that such incumbrances would take priority over the duty it was proposed should be paid. But there was a class of incumbrances, such as second and third mortgages, and many others, known as equitable mortgages. Taking the case of a purely equitable incumbrance, it did appear to him that unless they introduced words saying "subject to all incumbrances," the duty would be the first charge on the property in priority to all equitable incumbrances.

If they said "such and such an incumbrance shall be a first charge on the property subject to that incumbrance," that might mean upon the whole property or it might mean on the particular property subject to legal incumbrances. Apply that to the present case. A new duty was created, and that duty was to be a first charge upon the property liable to the duty. If there was a pre-existing legal mortgage, of course it was only the equitable redemption that passed; but if there were half-a-dozen or twenty incumbrances on the property, subsequent to the legal mortgage, the words of the sub-section would make the duty a first charge on the property after the legal mortgage. He contended that it was plain from the reading of the sub-section that the Estate Duty would be a first charge in priority of all equitable mortgages. He was sure that was not the intention of the Government. He was sure there was no difference between the two sides of the House as to the object to be carried out—namely, that only property subject to all incumbrances existing at the death of the deceased should be charged with the duty. That object was not carried out by the words of the sub-section, and, as the Amendment would absolutely make no difference from the point of view of the Revenue authorities, surely the reasonable course for the Government to take was to accept the Amendment.

Sir R. WEBSTER thought the House was entitled to some statement from the Government with regard to the Amendment. He did not think the Government were justified in sitting still and forcing Members of the Opposition to speak, and thereby exhaust their right to reply when the Government at last made their statement on the Amendment. But if the Attorney General chose to adopt that course, the Members of the Opposition would continue to press the situation on the attention of the Government. They were not speaking now of legal mortgages. No one suggested that if a mortgage was on the property anything passed but the equitable redemption. They were speaking of the disposition of deeds with bankers; of charges created which were only equitable charges, and of charges which were payable by custom for a long time. Surely it was not intended that the Estate Duty should come first. Indeed, it had been said in Committee by the Solicitor General and by the Secretary for India that it was not intended that the Estate Duty should have priority over *bonâ fide* incumbrances. Therefore, it was necessary that the matter should be put in the clause beyond all question and dispute; but it was not so as the clause stood, because all conveyancers were of opinion that the words "shall be a first charge on the property" would put it in the power of the Crown to say that the Estate Duty should come before incumbrances which were only equitable incumbrances. Under the circumstances, he thought they were entitled to some explanation from the Government.

Sir J. RIGBY: Very great care has been taken throughout this Bill to secure that the word "property," whenever we are dealing with property charged with this duty, does not mean the subject of the property itself, but the actual interest of the property that passes, and to introduce these words "subject to all incumbrances existing at the death of the deceased" would be to take these incumbrances twice over, which is not our intention.

Sir R. WEBSTER: Show us any words in the Bill to that effect.

Sir J. RIGBY: I think if those Amendments are brought forward, it is for you to show their necessity.

Sir R. WEBSTER: So we have.

Sir J. RIGBY: I think I can speak with some certainty that the Amendment is not necessary, because I know that over and over again in every part of the Bill——

Sir R. WEBSTER: Show where.

Sir J. RIGBY: The hon. and learned Gentleman is a great stickler for propriety when the Members of this Bench are concerned, but I do not know that he is as great a stickler for propriety when he himself is concerned. I observe that he has a particular objection to speak when there is someone who can reply to him.

Sir R. WEBSTER: I rise to Order, Sir. I beg to observe that I said nothing and intended nothing to justify such personal observations. I even offered to give way for a Member of the Government.

SIR J. RIGBY: I am not talking of this occasion. You are charging us with not coming forward——

SIR R. WEBSTER: On this Amendment.

*SIR J. RIGBY: I will not deal with the matter further. I am only endeavouring to defend ourselves from mistaken ideas of a want of courtesy which are far from our minds. But to come to the point. What is the property on which the duty is chargeable? Property which at the time of his death the deceased was competent to dispose. So it is set out in the Bill. Can it be suggested that he was competent to dispose of equitable charges that did not belong to him? Again, we have "property in which the deceased had an interest." Can it be said that he had an interest in equitable charges? The word "property" is used throughout the Bill to mean the beneficial interest which passes and does not include any incumbrances existing on the estate at the death of the deceased. The introduction of those words would not be making the Bill clearer. It would be introducing into it an element of doubt, or rather I would say it would be introducing words absolutely wrong in this connection; and which, if they were taken literally, and not overruled as being inconsistent with other clauses of the Bill, would mean that the incumberances on the property could be reckoned twice over.

Question put.

The House divided:—Ayes 45; Noes 107.—(Division List, No. 178.)

Amendment proposed, in page 9, line 4, after the word "leviable," to insert the words—

> "Provided that the property shall not be so chargeable as against a *bonâ fide* purchaser thereof for valuable consideration without notice."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

SIR R. WEBSTER said, he did not object to the insertion of the words; but he would like to ask whether the Government intended to introduce into the Bill some definition of the term "without notice"? for he was sure it would be necessary, as they were now dealing with a new set of circumstances.

MR. R. T. REID: Certainly not. It is not our intention to propose any definition of a term very familiar in Courts of Law, and very familiar to lawyers.

Question put, and agreed to.

On Motion of Mr. R. T. REID, the following Amendments were agreed to:—

Page 9, line 10, leave out "on" and insert "in respect of."

Page 9, line 23, leave out "on," and insert "in respect of."

SIR R. WEBSTER moved, in page 9, line 23, after "property," insert "not passing to the executor as such." Subsection (4) of the clause which he desired to amend stood thus:—

> "If the rateable part of the Estate Duty on any property is paid by the executor, it shall where occasion requires be repaid to him by the trustees or owners of the property, but if the duty is on real property it may be repaid by the same instalments and with the same interest as are in this Act mentioned."

He thought it would be seen that the words he moved to insert after "property" were necessary, for without them it might be contended, with respect to the other duty, that it could be recoverable by the executor from the individual.

Amendment proposed, in page 9, line 23, after the word "property," to insert the words "not passing to the executor as such."—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

MR. R. T. REID said, the danger the hon. and learned Gentleman apprehended would not arise; and if the Amendment were adopted they would be inserting superfluous language in the Bill.

Question put, and negatived.

On Motion of Mr. R. T. REID, the following Amendments were agreed to:—

Page 9, line 26, leave out "on," and insert "in respect of."

Page 9, line 26, after "may," insert "unless otherwise agreed upon."

MR. BYRNE moved, for Mr. BUTCHER, an Amendment to enable an executor acting in the administration of an estate, before probate or letters of administration had been granted to him, to raise the amount of Estate Duty for which he was accountable, and provided that any expenses properly paid or incurred by him in respect thereof, by sale or mortgage of the personal property (wheresoever situate) of which the deceased was competent to dispose at his death, should be allowed him. He pointed out that, although Sub-section 5 of Clause 9 authorised the executor to raise the amount of money necessary to pay the duty either by sale or mortgage, he could not deal with the property in any way until probate had been taken out by him, unless, as seemed very doubtful, the clause gave him a special power to do so. In many cases, therefore, a delay in the payment of the duty must ensue, and he wished to be assured whether the clause authorised the executor or not to raise the necessary money at once out of the funds that would, after probate had been granted him, pass into his hands as executor.

Amendment proposed, in page 9, line 28, before the words "a person," to insert the words—

> "An executor acting in the administration of an estate may, before probate or letters of administration have been granted to him, raise the amount of Estate Duty for which he is accountable, and any expenses properly paid or incurred by him in respect thereof, by sale or mortgage of the personal property (wheresoever situate) of which the deceased was competent to dispose at his death, and"

Question proposed, "That those words be there inserted."

Mr. R. T. REID said, he was afraid the Amendment was one which could not be accepted, and he would, for the satisfaction of the hon. and learned Gentleman, tell him why. At present the executor had ample powers, and, as well set forth in a well-known text-book, he might sell, give away, or otherwise dispose of the goods and chattels belonging to a testator. He ventured to suggest that too great a tendency was shown on the part of hon. Members to discuss and divide on legal technicalities. He had always understood that the responsibility in these matters rested upon the Law Officers of the Crown, and, with all due deference to hon. and learned Gentlemen opposite, he must say he scarcely thought that it was appropriate to discuss these difficult legal technicalities before a tribunal constituted as was the House of Commons.

*Sir **R. WEBSTER** said, he would be the last person to take offence at any of the observations of his hon. and learned Friend or of any Member of the Government, but he must deny that they had been dividing on legal technicalities. On the contrary, they had divided over and over again on the question of principle, with regard to which the House of Commons was not only competent but was bound to express an opinion. Responsibility as a Law Officer of the Crown rested upon him for many years, and he must be permitted to say that he had never heard before that the responsibility of the Law Officers exonerated the Members of the House, either lawyers or laymen, from expressing their conscientious opinion if they believed that a Bill in the form proposed would not carry out the proposed alteration of the law. They had no right to shield themselves under the responsibility of anybody in the House—whether a Member of the Government or not. Many among them felt the great responsibility of endeavouring to put that ill-drawn measure—for ill-drawn it was—into a proper shape, although the burden upon them might not be so great as it was upon the Attorney General and the Solicitor General. The Solicitor General had told them they were not to divide upon technical points, and he had quoted from a text-book as to goods and chattels, but any barrister could have told them there was no doubt the goods and chattels could be sold. But that was not the point. What was necessary to consider in the Amendment was the means whereby an executor could raise money for the purpose of paying to the Treasury the duty for which, under a heavy penalty, he was to be made personally liable. It was not a question of sale: it was one of mortgage. His hon. and learned friends the Members for Walthamstow and York had not put down these Amendments in order to harass the Government; their object was to improve the Bill, and all they asked the Government to do was to consider the proposals on their merits. Lawyers would not be permitted to quote the opinion of the Law Officers of the Crown in Court, and the Solicitor General knew very well that he might be retained by the Government, without fee, he was sorry now to say, to argue against the construction of the Act which the hon. and learned Gentleman had put upon it. To suggest that hon. Members could exempt themselves from responsibility in this matter was an argument to which they could not listen for one moment. The Amendment was needed in order that the executor might be in a position to raise the money which the Legislature had asked him to pay, and he therefore hoped it would be fairly considered.

MR. BOUSFIELD (Hackney, N.) said, he thought it very astonishing that the Solicitor General should have met this Amendment with so perfunctory an argument. This was not a matter of mere drafting; it was one of great practical importance. Surely the hon. and learned Gentleman knew that in the past the very greatest difficulty had been experienced by executors in raising even the comparatively small amount necessary for the payment of Stamp Duty in getting probate, and undoubtedly that difficulty would be very greatly increased as the amount of duty payable became larger. He had received several appeals on the point. The Solicitor General told them that the executor was competent to sell the goods and chattels of the testator; but the question was, How was he to raise the large sums of money which would now have to be paid? He would not be entitled to touch one penny that might be invested in Consols, and yet he would have to raise money in order to get probate. The Government were not expediting the course of the Debate by their refusal to consider this proposal on its merits. He would suggest that this was a point on which they might fairly make a concession, and that some power might be given to charge Consols or other securities.

MR. BUCKNILL (Surrey, Epsom) said, he thought the Solicitor General had been a little hasty on that occasion. This was not a question of citing from a text-book, although the hon. and learned Gentleman had produced one. It was a purely business Amendment, which should be considered by hon. Members as men of business. A banker might be approached by an executor under the diffiulties which surrounded him for money to pay the Estate Duty. The executor might be asked by the banker, who would naturally look at the matter from a business point of view, whether he had taken out probate; he might reply that he had not, but that he intended to do so. But that might not satisfy the banker. If, however, the Amendment were adopted the executor would in order to relieve the doubts of the banker be enabled to point to this provision which authorised him to carry out the duties which he claimed. Surely this was a business transaction and not a merely legal technicality.

SIR R. TEMPLE said, the remarks of the Solicitor General seemed to imply a very humble estimate of the lay capacity and the intelligence in dealing with these matters, but he would remind the hon. and learned Gentleman that many among them, although they might not be lawyers, had had a good deal to do with the wording of Bills passing through the Legislature and were competent to say what the law ought to be. He was bound to say that the arguments of his hon. and learned Friends the Members for the Isle of Wight, for Walthamstow, and for York had made a very great impression on the minds of laymen on that side of the House. They had put their contentions in language perfectly well understood, they had made their points clearly and fairly, whereas hon. and learned Gentlemen on the Government Benches had involved their replies in fog and mist. They preferred therefore to trust their own friends rather than the Government speakers.

MR. BANBURY (Camberwell, Peckham) asked the Solicitor General if he was aware that no single Railway Company in the United Kingdom would transfer stock belonging to deceased persons without proof of death and production of probate? Was not the same the case with Consols? It was absolutely impossible for any executor to raise money by the sale or transfer of stock.

MR. BRODRICK said, he had had practical experience as an executor, and knew he could not transfer stock until probate had been obtained. This Bill was placing the executor in a very ridiculous and anomalous position. The Solicitor General told them that the words in the clause bore the same construction as those of the Amendment, but they had high legal authority for saying that if bankers refused to advance money for the payment of the Estate Duty they would under the circumstances be justified if probate had not been obtained. He confessed that he could not understand the policy of the Government, a policy which was calculated to delay the progress of the Bill for an hour or two, because Ministers refused to put in clear words what they professed to intend. It was a peculiar fact that when both the Attorney General and the Solicitor General were present it was difficult to make progress, while if either of the Law Officers of the Crown was present by himself, there was a reasonable disposition to accept Amendments. Was it explainable by the fact that the mixture of equity and of common law was too difficult so far as the Bill was concerned. Surely the Government might agree to put in words which would give the executor a legal status. The Chancellor of the Exchequer, both as a layman and as a lawyer, must know the position of the executor under the Bill would not be an enviable one, and he hoped the right hon. Gentleman would intervene and give him that protection and support which he had a right to expect from the law.

*MR. BUTCHER said, he was sure that the hon. and learned Solicitor General would give him credit for not having put the Amendment down with merely a technical object. He had received many protests from solicitors and others throughout the country who realised the difficulties which would surround an executor under that Bill. What was the position? A man died leaving property which could not possibly be realised until security had been granted. Before probate could be granted an executor would want cash in order to pay the duty. How was he to obtain it? It so happened that advances were often made by solicitors. But if that resource were not open, was an executor to go cap in hand to a banker and to ask for money without security? The Amendment would enable an executor to borrow from a banker as a business transaction by offering a substantial security, made available by Act of Parliament. The fact was that the Government, while asking for its pound of flesh, would not even allow the unfortunate executor a knife with which to cut it off. This was not a technical matter; it was one which affected every layman throughout the country. All they asked the Government to do was to extricate the executor from an extremely difficult and awkward position. This was undoubtedly a weak spot in the Bill, and he appealed to the Chancellor of the Exchequer to accept the remedy which they had suggested.

*SIR J. RIGBY said, he hoped that nothing he had said had been wanting in respect for his hon. and learned Friends the Members for York and Walthamstow; but he must be permitted, so far as it was necessary, to judge them by the Amendments they put down and the way they presented them. Not a word had he heard from anyone who had addressed the House in explanation or justification of what constituted an important feature of the Amendment. It was true an executor could not get a transfer of Consols or railway stock without probate; but, although he could not mortgage real estate, he already had power to sell or mortgage personal property. He did not wish to go into technicalities, but it was difficult to meet the objections thrown out without doing so. An executor was an executor from the moment of death; probate was only proof; he had the powers of an executor, although he could not make strangers act as though he had the proof; and, while he could not say to a company, "Transfer this stock," yet if they did transfer it and he afterwards took out probate they would be perfectly safe. Any person who trusted an executor would purchase from him before probate; but all executors were not to be trusted, and how was an estate to be protected if a trustee endowed with plenary powers realised property and went off with the proceeds? The Amendment went far beyond anything that could be reasonably suggested. It referred to personal property wherever situated; but the legislation of this House would not be recognised abroad. The extension of the Estate Duty to property over which a testator had a general power of appointment which he had not exercised was a mere trifle compared with the change in the law that would be produced by this Amendment, for it would place in the executor's control and power, before he had received probate, that which he could not deal with directly now. The difficulty, such as it was, could not be denied, but the extent of it might be greatly exaggerated. The difficulties under this Amendment would be greater than they ever were. It would be impossible to carry out a scheme such as this in the case of men without credit, and a man with credit might go to his bankers and ask them to send a clerk to the Probate Office. He did not deny that there might be cases in which there might be great difficulty in raising the money—even, possibly, greater difficulty than in times gone by, inasmuch as the amount of duty would be greater in the future. In the larger cases, however, it was impossible to suppose that credit could not be obtained; and where this was impossible and the Commissioners were satisfied in the matter, then there was power to postpone the payment, and there were ample means of dealing with the really hard cases. If he spoke to the point he was accused of being technical; but if one spoke round about the point, like hon. and learned Gentlemen opposite, he supposed that one was elevated into a higher region. He, however, preferred to speak to the point, and he asserted with great regret that neither the Proposer of the Amendment nor the hon. and learned Member for York (Mr. Butcher) had explained to the House, or justified in any degree, the extraordinarily wide and sweeping change in the law which the Government were asked to accept, although it was as far from their intention as anything well could be. Such an Amendment could not safely be accepted, and if it were he was assured that the law embodying it would have to be repealed as soon as it had been enacted.

MR. W. LONG said, he listened with great care to the speeches of both the Solicitor General and the Attorney General. As to the suggestion that this was purely a technical difficulty, he felt bound to assure the Solicitor General that in many quarters it had been pressed upon him, by solicitors and others interested in these matters, that the difficulty in the future would be greater than in the past; not in point of law, but because the process of aggregation (which the Government seemed everlastingly to lose sight of) would bring into the list of larger estates many that had hitherto been classed as small estates. In listening to the Solicitor General they gathered that the Amendment was not necessary; while the Attorney General led them to believe that the reason why the Government could not accept the Amendment was because of the vast change which it would work in the law, and because it might be made use of by dishonest executors. He wished to ask which view they were to accept as the reason why the Government would not accede to the Amendment.

SIR W. HARCOURT said, he would answer that question at once. There was, in his opinion, no conflict of opinion between the Attorney General and the Solicitor General. The view of the Government was that in point of fact this would be a very dangerous innovation to introduce.

Question put.

The House divided:—Ayes 66; Noes 126.—(Division List No. 179.)

On Motion of Mr. R. T. REID the following Amendments were agreed to:—

Clause 9, page 9, line 28, leave out "on," and insert "in respect of."

Line 29, after "duty," insert "or raising the amount of the duty when already paid."

Line 32, after "mortgage of," insert "or a terminable charge on."

Line 34, leave out "or a terminable charge on."

Line 35, leave out the second "on," and insert "in respect of."

Line 36, leave out "on," and insert "in respect in."

Line 38, leave out "subject to," and insert "comprised in."

Lines 41 and 42, leave out "on property subject to," and insert "in respect of property comprised in."

SIR R. WEBSTER said, the next Amendment which stood in his name raised a very important question. In the course of the evening he had put preliminary questions to the Government with a view to ascertaining their view upon it, and the hon. and learned Solicitor General had indicated that he considered the clause as it stood quite sufficient. With all due deference he could not take the same view. They were dealing with a state of things in which there was to be both a personal and a property liability, and he hoped they would in the discussion on the Amendment hear nothing about legal technicalities. This was a purely business matter which business men would understand. He wished to have it made clear that a person who bought property or took a mortgage, or who became a transferee for a valuable consideration, should not be prejudicially affected. He hoped the Chancellor of the Exchequer would give his attention to this matter. It could not be suggested that the clause was not carefully or properly framed; but if any amendment of it could be recommended they would, of course, be glad to consider it. Was it not necessary that the Bill making the alteration in these Death Duties should be so plainly worded that a Court of Equity or of law could have no difficulty in construing its provisions? These provisions were necessary for the protection of *bonâ fide* holders for consideration, and he contended that it was desirable in the interests of business people that there should be no ambiguity on the points with which his Amendment dealt. The Amendment had not been put down with the object of unnecessarily troubling the Government. It was a *bonâ fide* attempt to improve the working of the measure, and he hoped it would be discussed in a fair spirit. The responsibility of passing the Bill in proper form rested with the House generally, and hon. Members could not discharge themselves of the liability by throwing it upon the Government.

Amendment proposed, in page 9, line 42, at the end, to insert the words—

"(8)—

(i) Nothing in this Act contained shall affect any person dealing for money or money's worth with any property liable to a charge created under this Act unless he had notice of such charge;

(ii.) A person shall not be deemed to have notice of a charge created under this Act unless—

(a) it is within his own knowledge, or would have come to his knowledge if such inquiries and inspections had been made as ought reasonably to have been made by him; or

(b) in the same transaction with respect to which a question of notice to such purchaser or mortgagee, or person dealing for money or money's worth arises, it has come to the knowledge of his counsel as such, or of his solicitor or other agent as such, or would have come to the knowledge of his solicitor or other agent as such if such inquiries and inspections had been made as ought reasonably to have been made by such solicitor or agent;

(iii.) Upon the transfer of any stocks, funds, shares, debentures, or securities, the transfer of which is effected or perfected by entry in a book or register, nothing done or suffered under this Act shall prevent such entry being made, or prejudicially affect the person making the same."—(*Sir R. Webster.*)

Question proposed, "That those words be there inserted."

*SIR J. RIGBY said, the main part of the Amendment had been under consideration for a considerable period, for similar Amendments to that of the hon. and learned Gentleman had been proposed at an early stage in Committee. Why should there be such a clause in such an Act as this? It had not only been considered on other occasions in the House, but formed part of an Act of Parliament now in force—namely, the Conveyancing Act of 1882, which defined property as including

"any debt, thing in action, or any right or interest in the nature of property, whether in possession or expectancy."

That included every conceivable thing. It was already the law.

SIR R. WEBSTER: It is not law with reference to this Bill.

SIR J. RIGBY repeated that that was the existing law, and it applied to purchase, sale, or mortgage for valuable consideration. It was law with reference to this Bill. The Conveyancing Act applied to this Bill and to every Bill that was passed, and what they were now engaged in was a perfectly vain and fruitless effort to improve upon it. The Conveyancing Act contained a well-considered code with respect to notice. That code was not improved by, though it was mainly copied into, the Amendment of the hon. and learned Gentleman. The House ought not to waste their time in trying to compare the hon. and learned Gentleman's Amendment with the well-considered provisions of the Act of 1882.

Mr. GRANT LAWSON admitted that the speech of the right hon. and learned Gentleman might possibly nullify the latter part of the Amendment, as he said it was already contained in an existing Act. But there was no doubt that the first part of the Amendment was not comprised in any Act of Parliament. It was impossible to suppose that the Conveyancing Act of 1882 made provision for the Estate Duty Act of 1894 so far as it affected any person dealing for money or money's worth, with property in respect of which duty was levied. It was ridiculous to say that a man who *bonâ fide* bought a picture at a sale should be called upon to ascertain whether this first charge on the picture had been paid. All his hon. and learned Friend's Amendment did was to excuse property when it came into the hands of a *bonâ fide* purchaser. Therefore, without any reference to constructive notice at all, which did not appear to affect the question, this Amendment should commend itself to the House.

Sir W. HARCOURT urged the House not to waste time in endeavouring to amend what could not be amended. He appealed to the House to say whether it was possible for them at that moment to undertake to revise Lord Cairns's Conveyancing Act of 1882. The House could not act as a Conveyancing Committee.

Sir R. WEBSTER said, what he had pointed out was that that Act would not apply to all transactions under this Bill.

Sir W. HARCOURT said, it must be clear to hon. Members on both sides of the House that the Government should not be called upon in this case to alter the law of conveyancing.

Mr. A. J. BALFOUR quite agreed that this was a question of great complexity; but he could not follow the right hon. Gentleman in maintaining that it was not the business of the House to consider and deal with it. What did the House exist for? It would be an entirely new version of their Parliamentary duty to say with the right hon. Gentleman that they could not go into a matter of this kind without getting the assistance of a Committee of able lawyers. The Chancellor of the Exchequer seemed to think it was sufficient for him to say that he was advised that certain consequences would follow certain provisions. But the Opposition was advised to exactly the contrary effect. If these questions were simply to be voted on and not discussed an entirely new version of Parliamentary duties would be set up. According to the right hon. Gentleman, the House was to get a body of able lawyers to assist their deliberations; their opinions were to be taken on trust, and the House was to divide without listening to any arguments. No answer had been given to his hon. and learned Friend. The Attorney General had read out Section 3 of the Conveyancing Act of 1882. As it was twice as long as his hon. Friend's Amendment, no doubt it was twice as well drawn. The question to be answered was this—If a picture were sold at Christie's, if the purchaser bought it in perfect good faith, and it turned out that the Succession Duty under this Act had not been paid, would the purchaser be entirely absolved from any responsibility on account of that defect? On the face of it apparently he would not be absolved. Lord Cairns was a great draftsman, politician, and lawyer, but he never foresaw the Budget of 1894. He could not have contemplated this particular case. As this part of the Bill had to be interpreted by business men in ordinary business transactions, it was hard to compel them to turn up first this Act and then Lord Cairns's Act of 1882. The system of cross-references was excellent for getting a Bill through the House and to avoid discussion. But when the Opposition themselves proposed to improve the drafting of the Bill the Government ought to jump at the chance of accepting an Amendment which they ought to make themselves. The Government would greatly conduce to the clearness of their own measure if they would accept these words, which, as they admitted, carried out their own meaning and was in conformity with their own policy. When a suggestion was made which would have the effect of diminishing all this unhappy doubt and difficulty, surely they should adopt it.

Mr. BANBURY said, he had no desire to interfere in a conveyancing discussion, but would point out that the language adopted by the Government would utterly destroy all facilities for borrowing if a lender of stock or a purchaser of stock might find himself saddled with charges of which he could have no knowledge.

Question put.

The House divided:—Ayes 90; Noes 146.—(Division List, No. 180.)

Mr. DODD moved, in page 10, line 10, at end, insert—

"No appeal shall be allowed from any order, direction, determination, or decision of the High Court made under this section except with the leave of the High Court or Court of Appeal."

He said, the object of the Amendment was to make it quite clear what the procedure was to be in regard to appeals from the High Courts. He thought the Bill did not make it clear whether there were to be appeals from the High Court or whether the matter was determined once and for all when it came before the High Court. The Attorney General had stated that he would consider the points raised, and he understood the Government would accept the Amendment standing in his name with some verbal alteration.

Question proposed, "That those words be there inserted."

Sir R. WEBSTER said, he was sorry the Government had determined to accept this Amendment, because he thought it would have been better to let matters stand as they were.

Mr. BYRNE said, it appeared to him to be of the highest importance that there should be a right of appeal in regard to taxation. Sometimes the amount involved would be very large, and very often the question of principle would be most important and the decision would govern a great number of cases. Upon questions of taxation of the subject it was most essential that the right of appeal should be allowed.

Question put, and agreed to.

Amendment proposed, in page 10, line 27, to leave out the word "unjust," and insert "hardship."—(*Mr. Byrne.*)

Sir R. WEBSTER said, he had put down an alternative Amendment substituting the word "oppressive" for the word "unjust," and he would ask that his Amendment be accepted. He could not move his Amendment, but it seemed to him the word he suggested would best describe what was meant.

Mr. Banbury

Mr. R. T. REID said he saw no objection.

The word "oppressive" substituted.

Amendment, as amended, agreed to.

On Motion of Mr. R. T. Reid, the following Amendment was agreed to:—Page 11, lines 27 and 28, leave out "to pay the whole of the duty claimed."

Mr. R. T. REID moved, in page 10, line 28, after the first word "appeal," to insert the words—

"to pay the whole or, as the case may be, any part of the duty claimed by the Commissioners or of such portion of it as is then payable by him."

Question proposed, "That those words be there inserted."

Amendment proposed to the proposed Amendment, in line 1, after the word "pay," to insert the words "or give security for."—(*Mr. Byrne.*)

Question proposed, "That those words be inserted in the proposed Amendment."

Mr. R. T. REID was understood to say that the hon. and learned Gentleman's Amendment would dispense with security altogether.

Mr. BYRNE said, that as the clause stood something must be paid. His Amendment would provide that security should be given.

Mr. R. T Reid read the words of the clause, whereupon

Mr. BYRNE said, he thought the hon. and learned Solicitor General was right and that he was wrong, and he would therefore withdraw his Amendment.

Amendment to the proposed Amendment, by leave, withdrawn.

Mr. GIBSON BOWLES asked whether the word "of" was not unnecessary? He moved to omit it.

Amendment proposed to the proposed Amendment, to leave out the word "of."—(*Mr. Gibson Bowles.*)

Amendment agreed to.

On Motion of Mr. R. T. Reid, the following Amendment was agreed to:—Page 10, line 29, leave out from the first "of," to "but," in line 30, and insert—

"no duty, or of such part only of the duty as to the Court seems reasonable, and on security to the satisfaction of the Court being given for the duty, or so much of the duty as is not so paid."

Mr. DODD moved, in page 10, line 40, at end, add—

"Provided that, for the purpose of any appeal from such county court, the matter of such appeal shall be deemed to be a county court matter, and shall be subject to the rules, restrict ions, and conditions from time to time applicable to appeals from county courts."

Question proposed, "That those words be there added."

Sir R. WEBSTER objected to the Amendment. They were willing to learn from anybody what the procedure ought to be, but he could not agree that the hon. and learned Member should make a condition of this sort.

Sir W. HARCOURT said, he was rather inclined to agree with the hon. and learned Gentleman (Sir R. Webster). They might, however, consider the matter later.

Amendment, by leave, withdrawn.

Mr. BUTCHER moved, in page 11, line 1, leave out "the duty," and insert "such duty or duties." He said the object of his Amendment was to secure that a certificate of discharge should be given to persons paying the settlement Estate Duty as well as the ordinary Estate Duty.

Question proposed, "That the words proposed to be left out stand part of the Bill."

*Sir J. RIGBY said, the Amendment was unnecessary, as the Settlement Estate Duty, equally with the Estate Duty, was included in the words of the clause.

Sir R. WEBSTER said, it was difficult to recollect everything that appeared in the Bill, but he thought this Amendment was necessary, and that the Government had indicated that they would accept it on the occasion when the right hon. Gentleman the Member for East Bristol gave way to the appeal of the Attorney General. Without this Amendment the Act would not be clear.

Mr. R. T. REID said, he agreed with the Attorney General that the words were unnecessary.

Mr. GIBSON BOWLES said, there was a distinction between the two duties. They were separate duties levied on separate and distinct principles. It was not reasonable to oppose this Amendment, which, after all, was only a drafting Amendment. Surely the Government did not propose to refuse a certificate in respect of the payment of every duty under the Act?

Mr. BYRNE said, he did not think the insertion of these words would do any harm. Still, he believed that, upon the whole, the Court, although holding that the clause was very badly worded, would take the view of the Government.

Amendment, by leave, withdrawn.

On Motion of Mr. R. T. Reid, the following Amendments were agreed to:—

Page 11, line 5, leave out "on," and insert "in respect of."

Page 11, line 7, after "them," insert "and verifies."

Sir R. WEBSTER moved, in Clause 11, page 11, line 10, leave out "may," and insert "shall." He submitted that if after two years the ordinary conditions had not been fulfilled, it was to the advantage of the Exchequer that the Commissioners should determine the rate of the Estate Duty, and that there was no object under these circumstances of giving an option to the Commissioners.

Amendment proposed, in page 11, line 10, to leave out the word "many," and insert the word "shall."—(*Sir R. Webster.*)

Question proposed, "That the word 'may' stand part of the Bill."

Mr. R. T. REID said, he was afraid the Government could not accept this Amendment. The purport of the clause was that after two years there should be power to the Commissioners to determine the rate of assessment. He thought it was necessary and desirable that the Commissioners should have some discretion. This matter was discussed in Committee, and he took the same view then as now.

Mr. GIBSON BOWLES said, the clause had been essentially altered by the introduction of the word "verified." The account was to be delivered "to the best of his knowledge and belief," but now it had to be verified on oath, and this man had to give an account of property and of burdens thereon, and disclose every particular. Under these circumstances, it was reasonable to require that the real purpose of the section should be carried out, and that the duty should be settled and the discharge made. It could not be the purpose of the Government to keep open the accounts for an indefinite time. It was in the interest of the Inland Revenue that the certificate should be given with as little delay as possible. Accounts were left long enough open already; and every occasion that might fairly be taken for closing them should be availed of. Here was such an occasion. He should, therefore, support the Amendment.

*MR. MATTHEWS said, that as he understood the Bill an executor would not get probate until he produced the certificate, and consequently until the executor got the certificate he could not touch one penny of the estate. Was it seriously contended by the Government that the Executor was to wait two years before he could handle a single item of the property. Sub-section 5 of Section 9 of the Bill no doubt provided that for the purpose of paying the duty, the executor would have power to raise the amount of the duty by sale or mortgage of the property.

SIR R. WEBSTER: That has been struck out.

MR. MATTHEWS said, it had not been struck out. The House had passed it half an hour ago. He read that provision as a sort of help to the wretched executor to enable him to pay the full Estate Duty. But it was most unreasonable that, after the unfortunate executor had waited two years before he obtained his certificate which would alone enable him to deal with the property, the Commissioners should still have a discretionary power allowed them as to whether or no they should then grant the certificate.

MR. R. T. REID pointed out that the right hon. Gentleman was mistaken in supposing that an executor must pay the full amount of the duty before he could obtain probate and proceed to handle the estate.

MR. MATTHEWS: Where is it provided that he can get probate before paying the amount?

MR. R. T. REID said, that Clause 6, Sub-section 3, provided that where an executor had not full knowledge of the amount of the value of the property, he might make an estimate of the value, and then he would get probate. There was such an immense multitude of clauses in the Bill that it was impossible to carry them all in one's mind; but the right hon. Gentleman would find that there were other clauses in the Bill which gave to the executor the power of getting probate, even before he paid the full amount of the duty.

Question put, and agreed to.

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 11, line 10, leave out "on," and insert "in respect of."

SIR R. WEBSTER moved, in page 11, line 17, to leave out "any person," and insert "the applicant." The sub-section which he sought to amend stood in the Bill as follows:—

> "(3.) A certificate of the Commissioners under this section shall not discharge any person or property from Estate Duty in case of fraud or failure to disclose material facts, and shall not affect the rate of duty payable on any property afterwards shown to have passed on the death, and the duty thereon shall be at such rate as would be payable if the value thereof were added to the value of the property on which duty has been already paid."

His Amendment was the first of a series of four Amendments to Sub-section 3, the effect of which would be to make the first few lines of the sub-section read as follows:—

> "A certificate of the Commissioners shall not discharge 'the applicant' or 'any' property 'comprised in the certificate' from Estate Duty in case of fraud or failure to disclose material facts 'on the part of the applicant,' and shall not affect the rate of duty payable on any property afterwards shown to have passed on the death . . . ."

His object in moving these Amendments was to clear up certain ambiguities which, he submitted, existed in the wording of the section as it stood. To say that no person or property shall be discharged from Estate Duty because at the time the application was made the applicant was guilty of this misconduct or fraud was to introduce into the law relating to fraud a principle which he believed to be without precedent. He should therefore like to hear from the

Solicitor General why the sub-section had been framed with so wide a scope. It was difficult to understand why fraud should be allowed to impose consequences of further liability, or the continuance of liability on a property and on a person for a fault which they had not committed.

Amendment proposed, in page 11, line 17, to leave out the words "any person," and insert the words "the applicant."—(*Sir R. Webster.*)

Question proposed, "That the words 'any person' stand part of the Bill."

Mr. R. T. REID said, that no injustice was done by the sub-section as it stood. Of course it was necessary to guard against fraud or failure to disclose material facts, and accordingly it was provided that "a certificate of the Commissioners under this section shall not discharge any person or property from Estate Duty in case of fraud or failure to disclose material facts." It might be said that that would expose innocent persons to the consequences of fraud in which they were not accomplices. But there was a proviso at the end of the clause which ran—

> "Provided nevertheless that a certificate purporting to be a discharge of the whole Estate Duty payable in respect of any property included in the certificate shall exonerate a *bonâ fide* purchaser for valuable consideration without notice from the duty notwithstanding any such fraud or failure."

That was to say, that once it was shown that a person had honestly received for value he should be entirely exonerated by the certificate; and therefore no harm would ensue under the sub-section. Some people might be perfectly guilty, and yet under the Amendment they would be discharged. He thought that the views of the Government were not far off those of Gentlemen opposite. The Government did not want any innocent person to be injured, but they thought it was necessary to insist upon the words of the clause.

Mr. BYRNE said, he regretted very much, particularly after the manner in which the learned Solicitor General had received the Amendment and his statement that he desired to treat everybody fairly, that he could not agree with the hon. and learned Gentleman's view of the clause. There might be a case in which an estate came into the hands of a trustee who was dishonest and kept back part of the property. The trust estate might afterwards fall into the hands of another trustee, who stated all he knew, had been guilty of no fraud whatever, and asked for a certificate. In that case no protection whatever would be afforded to the innocent person. The words suggested in the Amendment appeared to be exactly appropriate to meet the case, and he therefore cordially supported the Amendment.

Mr. R. T. REID: By the indulgence of the House may I say that in the case quoted by the hon. and learned Gentleman the trustee would not be responsible at all? The property would be liable, and the persons who would suffer from the liability of the property would be the beneficiaries. It is quite right that under such circumstances they should suffer.

*Mr. MATTHEWS (Birmingham, E.): One purpose of this section is to enable the owner of part of the property passing on a death to pay his Estate Duty and get his discharge. I think that is clear from the first sub-section. Let me suppose an estate, part of which consists of real property and goes to A. The executor, B, is a fraudulent person, who keeps back a certain quantity of bonds to bearer, and does not disclose them to the Commissioners. The unhappy A knows nothing about this, and he goes to the Commissioners and asks them to fix the Estate Duty and to give him his certificate of release. That is done, but it afterwards turns out that B has been guilty of fraud, and the Government say that under such circumstances the certificate is not to protect either A or his property by reason of the fraud of somebody else. Surely the Government cannot mean that. I think that the illustration given by my hon. and learned Friend (Mr. Byrne) has not been answered by the Solicitor General, but illustrations without number may be given of cases where an innocent person may have obtained a certificate, but may suffer under this clause because of the fraud of another person.

Question put.

The House divided:—Ayes 127; Noes 91.—(Division List, No. 181.)

Some verbal Amendments,—(*Mr. R. T. Reid,*)—agreed to.

Amendment proposed, in page 12, line 11, after the word "interest," to insert the words—

"and shall give a certificate of discharge accordingly: Provided that the certificate shall not discharge any person from any duty in case of fraud or failure to disclose material facts."—(*Mr. R. T. Reid.*)

Question proposed, "That those words be there inserted."

Mr. BYRNE said, he proposed, in the third line, to leave out "any person," and insert "the applicant."

Mr. R. T. REID thought he could show that the words "any person" ought to be left in, because the certificate did not "discharge any person from any duty in case of fraud or failure to disclose material facts."

Mr. BYRNE said, he must point out that this was a question for the discharge of the person, and fraud or failure on the part of others ought not to prevent the applicant from getting his personal discharge unless they were going to make, somehow or other, fraud to attach so that a person should not get a certificate at all. The point was that if a man had not been guilty of fraud he ought to get a certificate that would free him altogether. He begged to move the Amendment.

Amendment proposed to the proposed Amendment, in line 3, to leave out the words "any person," and insert the words "the applicant."—(*Mr. Byrne.*)

Question proposed, "That the words 'any person' stand part of the proposed Amendment."

Mr. R. T. REID said, he was sorry he could not accept this Amendment. This was a clause which provided for a composition, to take so much down and have done with it, which was a proper and reasonable clause to adopt, but it was an element in all compromises, as this was, that there was an absence of fraud. It seemed to him the same objection applied to this Amendment as was applied to another Amendment that was moved before—namely, that they released the applicant who might be guilty, and did not discharge those who might be innocent.

Mr. BYRNE said, that after what the hon. and learned Solicitor General had said he felt that it was no use to take another Division, and therefore he would ask leave to withdraw the Amendment.

Amendment to the proposed Amendment, by leave, withdrawn.

Words inserted.

Verbal Amendments agreed to.

Amendment proposed, in page 12, line 27, to leave out the words "by the High Court."—(*Mr. R. T. Reid.*)

Question proposed, "That the words proposed to be left out stand part of the Bill."

Mr. DODD (Essex, Maldon) said, that by leaving out the words "by the High Court" they might have to consider what was intended to be inserted. The difficulty that arose on this part of the clause was this. The words were, "any dispute as to the proportion of Estate Duty to be borne by any property or person may be determined by the High Court," and the clause did not say whether that determination was to be a final one or subject to the ordinary rules of appeal to the Court of Appeal and then to the House of Lords. What he wished to ask was whether it was intended the High Court should determine it once for all, or whether there should be an appeal to the Court of Appeal and then to the House of Lords, because in that case it might be wise to show the appeal should be the same appeal as that given by Clause 10? For his part, he had no preference whether there was to be an appeal given or not, but he thought they should make it plain one way or the other. Lest it might be said the clause was already plain, he would remind the learned Solicitor General there was a case he would probably know where there was an appeal from a decision, under one of the Local Government Acts, of the County Council, and it was there held—Lord Herschell gave the judgment—there could be no appeal; therefore he thought they would do well to make this clear in one sense or the other.

Mr. R. T. REID was sorry the hon. and learned Gentleman had not put down his Amendment on the Paper, so that he could have been better prepared to meet it, but he might say that his intention was clear that there should be an appeal according to the ordinary Rules of Court. He understood that his hon. and learned Friend was not particular about it, and that being the case, and not objecting otherwise to the Amendment, he thought it might be allowed to pass.

Question put, and negatived.

On Motion of Mr. R. T. REID, the following Amendment was agreed to:—Page 12, line 29, after "court," add—

"Either by the High Court, or, where the amount in dispute is less than fifty pounds, by a County Court for the county or place in which the person recovering the same resides, or the property in respect of which the duty is paid is situate."

Amendment proposed, in page 12, line 29, after the word "court," to insert, as a new Sub-section, the words—

"(3) Any person from whom a rateable part of Estate Duty can be recovered under this section shall be bound by the accounts and valuations as settled between the person entitled to recover the same and the Commissioners."

Question proposed, "That those words be there inserted."

MR. GIBSON BOWLES really thought this could not be passed without a word of explanation. It appeared to him that when an executor paid duty he was not bound to pay at the request of the successor; and then to come to the question of the accounts the successor was to be bound by those accounts, in the making of which he had had no part, for every and any purpose. That could hardly be intended; it could only be intended he should be bound for the assessment of the duty and the recovery of that duty from him. He would, therefore, suggest that after "bound" they should insert the words "as regards any dues recoverable from him."

MR. R. T. REID said, he thought he could satisfy the hon. Gentleman from his own point of view they need not add these words. Under this section, where a person was required to account for a duty upon a settled estate, and had paid that duty, he would be entitled to recover from the owner of an annuity or the owner of the life rent, and would be bound by the accounts and valuations as settled between the person entitled to recover the same and the Commissioners. He was quite clear that the words of his Amendment were necessary.

MR. GIBSON BOWLES rose to speak, when

*MR. SPEAKER remarked that he had already spoken.

MR. GIBSON BOWLES: Then I must press the Amendment.

MR. SPEAKER: The Amendment was not moved.

MR. BARTLEY: I beg to move the Amendment.

Amendment proposed to the proposed Amendment, after the word "bound," to insert the words "as regards any duties recoverable by him."—(*Mr. Bartley.*)

Question proposed, "That those words be inserted in the proposed Amendment."

MR. GIBSON BOWLES said, that having been put in Order by the amiable act of his hon. Friend behind him he wished to say his idea was identical with that of the Solicitor General, but he had had a natural and reasonable doubt whether it would not extend beyond what was intended by the Government. He accepted the legal opinion of the hon. and learned Gentleman and would not desire his hon. Friend to press the Amendment he had moved.

Amendment to the proposed Amendment, by leave, withdrawn.

Words inserted.

Further Proceeding on Consideration, as amended, deferred till Monday next.

CONCILIATION (TRADE DISPUTES) BILL.
(No. 125.)

SECOND READING.

Adjourned Debate on Second Reading [23rd April].

Order for Second Reading read.

Motion made, and Question proposed, "That the Bill be now read a second time."

MR. BRYCE said, that since he last mentioned this Bill there was a strong expression of opinion that it should be read a second time and referred to the Standing Committee; therefore he hoped that the House would consent to read this Bill a second time and then refer it, together with the Bill from the Londom Chamber of Commerce, to the Standing Committee.

MR. BROMLEY-DAVENPORT (Cheshire, Macclesfield) said, he did not wish to stop the Bill from passing, but he objected to its being brought on for discussion at this hour.

Mr. BRYCE said, an ample opportunity to discuss it would be found in the Committee.

Mr. BROMLEY-DAVENPORT: I object.

Adjourned Debate further adjourned till Monday next.

LOCAL GOVERNMENT PROVISIONAL ORDER (POOR LAW) BILL.—(No. 232.)

Lords Amendments agreed to.

WILD BIRDS' PROTECTION ACT (1880) AMENDMENT BILL.—(No. 134.)

Lords Amendments to be considered forthwith; considered, and agreed to.

OUTDOOR RELIEF (FRIENDLY SOCIETIES) BILL.—(No. 14.)

Lords Amendments to be considered forthwith; considered, and agreed to.

COMMISSIONERS OF WORKS BILL.

(No. 196.)

Lords Amendment to be considered forthwith; considered, and agreed to.

MESSAGE FROM THE LORDS.

That they have agreed to—

Local Government (Ireland) Provisional Order (No. 1) Bill.

Amendments to Amendments to—

Injured Animals Bill, without Amendment.

Local Government Provisional Orders (No 16) Bill, with an Amendment.

Local Government (Ireland) Provisional Order (No. 5) Bill.

That they have passed a Bill, intituled, "An Act to amend the Larceny Act, 1861, with respect to the jurisdiction exerciseable in cases relating to the receipt of stolen property." [Larceny Act Amendment Bill [*Lords*].]

Mr. Bromley-Davenport

ZANZIBAR INDEMNITY BILL.

(No. 308.)

Considered in Committee, and reported, without Amendment; to be read the third time upon Monday next.

LABOURERS (IRELAND) ACTS (EXTENSION TO FISHERMEN) BILL.

On Motion of Sir Thomas Esmonde, Bill to amend the Labourers (Ireland) Acts so as to include Fishermen, ordered to be brought in by Sir Thomas Esmonde, Mr. Donal Sullivan, and Mr. Webb.

Bill presented, and read first time. [Bill 313.]

GROUND GAME ACT (1880) AMENDMENT (NO. 2) BILL.

On Motion of Sir Donald Macfarlane, Bill to amend the Ground Game Act, 1880, ordered to be brought in by Sir Donald Macfarlane, Mr. Beith, Dr. Clark, Mr. Weir, Mr. Birkmyre, and Mr. Angus Sutherland.

Bill presented, and read first time. [Bill 314.]

BRITISH MUSEUM [PURCHASE OF LAND].

Resolutions reported;

1. "That it is expedient to authorise the issue out of the Consolidated Fund of the United Kingdom, of a sum not exceeding £200,000, for the purchase of certain lands by the Trustees of the British Museum."

2. "That it is expedient to authorise the National Debt Commissioners to lend to the Treasury the said sum or part thereof, and to authorise the payment out of moneys to be provided by Parliament, or (if those moneys are insufficient), out of the Consolidated Fund, of any annuity and interest required for the repayment of such loan."

Resolutions agreed to.

Bill ordered to be brought in by Mr. Mellor, The Chancellor of the Exchequer, and Sir J. T. Hibbert.

Bill presented, and read first time. [Bill 315.]

House adjourned at twenty minutes after Twelve o'clock till Monday next.

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TO

THE PARLIAMENTARY DEBATES

(AUTHORISED EDITION).

VOLUME XXVI. FOURTH SERIES.

FIFTH VOLUME OF SESSION 1894.

EXPLANATION OF ABBREVIATIONS.

Bills, Read 1^a, 1^o, 2^a, 2^o, 3^a, 3^o.	Read the First, Second, or Third Time.
1R., 2R., 3R.	Speech delivered on First, Second, or Third Reading.
Adj.	Adjourned.
A.	Answers.
c.	Commons.
Com.	Committee.
com.	Committed.
Intro.	Introduction.
l.	Lords.
Obs.	Observations.
Pres.	Presented.
Q.	Questions.
Rep.	Reported.
R.P.	Report Progress.
Reso.	Resolutions.

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BOARD OF AGRICULTURE
BOARD OF TRADE
CIVIL SERVICE
CUSTOMS, EXCISE, AND INLAND REVENUE
EDUCATION
INDIA
IRELAND
LABOUR DEPARTMENT
LAW AND JUSTICE AND POLICE
LOCAL GOVERNMENT BOARD
MERCHANT SHIPPING
METROPOLIS
NAVY
PARLIAMENT
POST OFFICE
SCOTLAND
SUPPLY
WALES

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